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A Ten Year Study of the Schools of Hamlin County, South Dakota with Objectives for the Post War Period

O.A. Shuck

A [illegible] STUDY

of the

SCHOOLS OF HAMLIN COUNTY, SOUTH DAKOTA

WITH OBJECTIVES FOR THE POST WAR PERIOD.

by

O. A. Shuck

A thesis submitted to the Faculty of the South Dakota State College of Agriculture and Mechanic Arts in partial fulfillment of the requirements for the Degree of Master of Science.

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The author wishes to express his indebtedness to Dr. C. R. Wiseman, head of the Department of Education and Psychology, South Dakota State College, Brookings, South Dakota, for his many constructive criticisms, and his most valuable assistance in this undertaking.

Acknowledgment and thanks are also given the County Superintendent of Schools, Mrs. Boadwine, and the County Auditor, Mr. Lloyd Jorgenson, who so willingly made their records available for the necessary data compiled in this study.

For help in collecting and tabulating materials the author desires to express his gratitude to his wife, Bess. M. Shuck.

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CHAPTER I

A STATEMENT OF THE PROBLEM

INTRODUCTION

Nearly all the writers in the field of public school administration have pointed out the defects and inadequacy of the small school district system in the various schools in the United States. The trend in governmental sub-divisions is away from the small unit in favor of the larger and more practical divisions. Many states have not taken any steps to reorganize the old school system, but South Dakota has made some progress through consolidation.

In our own state for instance, the former superintendent of Public Instruction, Mr. I. D. Weeks, lists a number of crucial problems confronting our state. Among them are: "Providing adequate revenue to support a reasonable school system" and "obtaining more effective and efficient control of organization." [1] Mr. Weeks points to "Inadequate taxing units" and "obsolete tax system" as evidence of the first mentioned problem and "too small schools" in connection with the second difficulty. He states, "there are 518 one room schools in the 57 counties that have 6 or fewer pupils

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1. Weeks, I. D., "Educational Problems in South Dakota. Their Causes, and Remedies," South Dakota Educational Association Journal, X (February, 1935) pp. 255-256.

in them."

Innumerable comments could be quoted from other educators showing the greater efficiency to be found in larger administrative units. Engelhardt [1] says:-

> "In the business administration of private enterprise, the larger centralized administrative unit has been found essential to economic and efficient production..... Consolidation of school enterprise has not progressed so favorably, and the costly efficient one-teacher school system still remains."

The county has been the unit for the administration of schools in twelve states: namely, Alabama, Florida, Georgia, Kentucky, Louisiana, Maryland, New Mexico, North Carolina, Tennessee, Utah, Virginia and West Virginia, while partially developed county units are found in five other states.

Concerning these same problems Moehlman [2] concludes,

> "While the movement for structural reconstruction has been significant and has receive much attention since 1930, changes to secure greater structural efficiency are really not new but have been continuing problems since 1860."

Education is largely a business and states vary in wealth just as do smaller units within each state. Statistics show us that the average amount spent per child in average daily attendance in the United States in 1935-

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1. Engelhardt, N. I. and Engelhardt, Fred, Public School Business Administration, p. 37.

2. Moehlman, A. B., School Administration, pp. 169-170.

36 was $74.30 for the county as a whole.[1] Also Alabama, Arkansas and Mississippi spent less than $30.00 per pupil, while California, New York and Nevada spent more than $115.00, or nearly four times the amount in the poorest state. Hundreds and thousands of rural youth find their educational opportunities curtailed and drop out of school before completing their elementary years.

Concerning these same problems our former Superintendent of Public Instruction, Mr. I. D. Weeks, says:-

> "Boards of education in many of the smaller communities have expressed the opinion that a desirable solution to a part of the problems could be found in legislative action which would provide authority for transportation of high school pupils to nearby larger and more thoroughly established schools. Such provision would make for a more rounded school program for all youth in South Dakota. It should also result in economies and at the same time provide an additional means of relieving the present teacher shortage."[2]

Although the states spent a grand total for public elementary and secondary education of $1,968,198,000 in 1935 there was a total of 26,516,083 children in elementary and secondary schools to take advantage of the opportunities offered. The 126,849 school districts of the 48 states are largely rural and in turn require

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1. Moehlman, A. B., School Administration, pp. 169-170.

2. State Superintendent of Public Instruction, Twenty-Sixth Biennial Report of the State of South Dakota July 1, 1940 to June 30, 1942. p. 17.

92.6 per cent of the total building in use. Thus, the maintaining of the large number of one-teacher rural schools with very small enrollments is responsible for the low level of educational service as well as a high tax bill for the service obtained. There may be valid reasons for the continuing certain one-room schools in larger districts, but there are few arguments for the maintaining of the present number, located as they are in the states at the present time.

THE PURPOSE OF THIS STUDY

The purposes of this study are to survey the conditions and the costs of the present systems of the schools within Hamlin County, South Dakota, and upon the basis of the findings, to justify the present systems or to suggest practical changes that might increase the efficiency of the educational system and decrease the cost of its administration and make a definite improvement in the school system of Hamlin County.

Also the writer wishes to make a parallel comparison of educational conditions in Hamlin County with that of Brookings County from the data compiled by Mr. Harvey Eitreim in his thesis, "Analysis of the Finances of the School Districts in Brookings County, South Dakota for the Period from 1931-32 to 1940-41."

ANALYSIS OF HARVEY EITREIM'S STUDY

Mr. Eitreim in his survey and study of the finances of Brookings County covered a period of ten years, in which he compiled data regarding 112 common school districts and eight independent districts. The purpose of his survey was to cover the items of school finance covering a period from 1931-32 to 1940-41.

In the survey he dealt with the following:-

Problem	Findings
1. Assessed value or wealth back of each pupil in their average daily attendance.	The average for all districts was $15,421, with a range from $2,131 to $43,022.
2. School tax rates.	Ranges were from 2.27 to 10.90 mills in the common school districts with an average of 4.97 mills. In the independent districts the range was from 10.81 to 21.20 mills, with an average of 15 mills.
3. Where the tax money was spent.	Ranges were from 24.4 to 62.5 percent in the common school districts with an average of 41.4 percent. In the independent districts the range was from 49.7 to 66.4 percent, with an average of 58.7 percent.
4. District tax.	Furnishes from three-fourths to nine-tenths of the school revenue for Brookings County schools.
5. All apportionments in the state.	Accounts for 13 percent of the total school revenue.

6. High School tuition.	The average minimum tuition collected in Brookings County was $413.96 per district, with a maximum of $12,404.13 and an average of $3,635.26 per district.
7. Expenditures per pupil.	Great variations. The average was $110.00 for the common school district, while that of the independent school district was $76.00.
8. Expenditure per pupil in average daily attendance, exclusive of debt service.	The variations were great. The average was $99.00 for the common school district, while that of the independent school district was $66.00.
9. Instructional cost.	Average was $115.00 for the common school district and $43.00 for the independent district.
10. Educational effort.	Determined by dividing the expenditure per pupil in average daily attendance by the assessed valuation back of each pupil in average daily attendance. The minimum educational rank effort was .0004, while the maximum was .0339.

11. Means of the percent the average expenditure for each budgetary division is of the total expenditures.

Budgetary Items	Common District	Ind. District
1. General Control	2.0	4.0
2. Instructional Cost	52.3	49.0
3. Auxiliary Agencies	22.7	2.2
4. Operation of Plant	8.5	17.3
5. Maintenance of Plant	2.8	5.9
6. Fixed Charges	.9	3.0
7. Capital Outlay	2.4	3.0
8. Debt Service	.8	10.5

12. School Indebtedness	Only 25 out of the 112 common districts had any indebtedness in 1941.

Thus, in Mr. Eitreim's survey he was able to show that inequalities do exist between the two types of districts

and that there is a great injustice in assessed valuation per pupil, expenditure per pupil, and effort of support.

In the final analysis a need was shown for the reorganization of the present district system in larger units. If necessary, he suggested closing the small schools and "purchasing" the education from near-by districts.[1]

ANALYSIS OF VERNON CAINE'S STUDY

Mr. Caine in his study of Hamlin County covered the period from July 1, 1929 to July 1, 1933, in which he compiled data regarding 56 common school districts and five independent districts. During the period of his study there were only five schools operating with ten or less students. It is Mr. Caine's belief that savings could be brought about by the elimination of unnecessary schools, however the great saving will be made when the time comes for the construction of new buildings to replace the ones in use. By the relocation of sites the number of schools could be greatly reduced. A great improvement could be made by eliminating small schools, which have only one or two in each grade, and operating more two-teacher schools such as two which were operating with enrollments of 43 and 45, respectively.

Consolidation would greatly assist in equalizing the cost of education in rural districts. Many variations were

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1. Eitreim, Harvey, Analysis of the Finances of the School Districts in Brookings County, South Dakota. 1932-1941.

found of educational costs within Hamlin County. In one case Mr. Caine cited the payment of 12 cents in mill levy in contrast to $20.00 per quarter section of land.[1]

Thus, in brief it was the purpose of the writer, Mr. Caine, to point out that in a county such as Hamlin, economies of some magnitude, enchanced educational advantages and more just distribution of the cost of education in rural districts might be accomplished by some system of consolidation of small rural school districts.[1]

COUNTY AND UNIT STUDIES

Many educators and men of school affairs in our own state are deeply concerned over the possibility of a system whereby a reduction of expenditures might be utilized and educational results still not be jeopardized. Governor Berry in his address at the opening of the Legislature in 1935 voiced the conviction held by a great many students in governmental and school affairs, when he stated that it was desirable to reduce expenses through elimination of small taxing units, such as townships and rural school districts, and consolidate these into larger units. The interest of educators in this field is shown by numerous studies compiled by educators of our own state and adjoining states on the larger unit system.

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1. Caine, Vernon; A Critical Survey of the Hamlin County South Dakota School Systems and their Reorganization on the Basis of the County Unit Plan.

The reader at this point might question the feasibility of this study in as much as a somewhat similar survey was made of the same county by Vernon Caine covering a period from 1929 to 1933.

In order to clarify this question I wish to state that my survey is for a ten year period from 1931-32 to 1940-41. In the early stage of this study I deemed it advisable to cover a five year period. In doing so I found the data did not give a true picture of conditions within the county.

Therefore, in taking a ten year period I included the peak years of enrollment along with the more stable periods. Enrollments were quite uniform up until 1936 to 1938, at which time the all high was reached. Following this period there has been a very noticeable decline in grade and high school enrollment year by year. Thus, over a ten year period it has been necessary to take the peak years with the declining years in computing an average, which will in turn give a true concept of conditions within Hamlin County.

In my study I also found that more reliable data could be compiled by using the area in acres of each school district, as districts vary greatly both in population and area. The smallest district in Hamlin County had an area of 2,538 acres as compared to the largest with 22,944 acres. Such a picture can only show unfair burdens for educational purposes.

In connection with the South Dakota Educational Association ten studies of similar nature were found. They included studies of research in the field of school finance and consolidation and the administrative problems pertaining thereto. All these studies were made with the idea of systematizing the school system in each county so that the school programs may be carried on more economically and efficiently, under the county unit system or its equivalent. These studies made by educators in South Dakota, who attended institutions not only in our own state but in neighboring states, certainly give an impetus to the organization on a county unit basis.

SOURCES OF DATA

The data used in this study were obtained principally from the records of the county superintendent of schools, who in turn compiled her records from the annual report of schools within the county. Thus, the teachers' records are checked by the county superintendent and approved, before the final check or warrant is issued to the teacher. Following this procedure the county superintendent submits her records to the state superintendent for approval and correction, should such be necessary. The state superintendent in turn keeps one copy and returns one to the county superintendent for necessary filing and future references.

In this study the author had access to the records covering a period from 1931-32 to 1940-41, and tabulated data pertaining to school attendance, receipts, disbursements, expenditures and bonded indebtedness, which were necessary in carrying on this study.

It was also necessary to collect data from the Hamlin County Auditor's Office. In this office it was necessary to secure figures concerning the levy for school purposes, the levy for general purposes and the levy on agricultural land. It was also necessary to secure the area of each school district in Hamlin County. In this connection the auditor, Mr. Jorgenson, requested a duplicate copy for his office files as a previous study of this kind had not been made.

Information was also received from school men within the county, who were contacted from time to time. Four years in the administrative work in the county has also been valuable as a source of information and of paramount importance in the establishment of the point of view expressed in this study.

The data for this study were compiled for a period of ten years in order that a comparison of data might be paralleled with the study conducted in Brookings County by Mr. Harvey Eitreim.

RELIABILITY OF DATA

The data for this study were secured from the records of the county superintendent and the office of the county auditor. As previously stated the county superintendent's office has a complete record of each common, independent and consolidated school in the county, which is filed each year. Such records are the most reliable it is possible to obtain, having first been checked for the errors by the teacher of each individual district, then by the county superintendent and finally by the state department, which in turn returns one copy to the county superintendent for permanent filing.[1] It is not likely that three persons will make the same mistake and therefore, the data should be very reliable.

In the auditor's office it was necessary to secure the taxing districts with the amount of tax that was levied each year for general purposes, for schools, and on agricultural land. The county auditor's records[2] are audited each year by the state department, which would make such data very reliable.

All data were checked by two parties- that is one would read while the other copied and visa versa. My wife assisted with a large portion of the data, as well

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1. County Superintendent of Schools, Annual Reports for Hamlin County 1931-32 to 1940-41.

2. County Auditor's Annual Reports for Hamlin County 1931-32 to 1940-41.

as professional help which was secured to operate the adding machine and the calculator for the figures and percentages in this study. It was also possible to double check by adding the totals for all columns recorded in the superintendent's files with the ones obtained over the ten year period. Thus, the total for any particular item for a ten year period would be equal to the total of the ten separate records added together. This proved a very practical method of checking for errors that might occur.

CHAPTER II

HAMLIN COUNTY

THE SETTING OF HAMLIN COUNTY

The territory included in this study is Hamlin County, South Dakota, which is located in the East-Central part of the state with only Deuel County separating it from the Minnesota line. Brookings and Kingsbury are to the south, Clark is to the west and Codington makes the northern boundary. The county is a regular rectangle 30 miles by 18 miles in dimensions with a total area of 540 square miles. Most of the land is quite level and a great many lakes dot the county, with Lake Poinsett covering over 8000 acres being the largest lake, not only in the county, but also the state.

Hamlin County was "organized from a part of Deuel and Hanson County in 1878; part taken to form part of Codington County in 1877."[1] The census of 1880, the first which included the then new county, showed a population of 695.[2]

In the making of any educational plans for the future, an indication of the population, as well as the growth of the various age groups must be shown.

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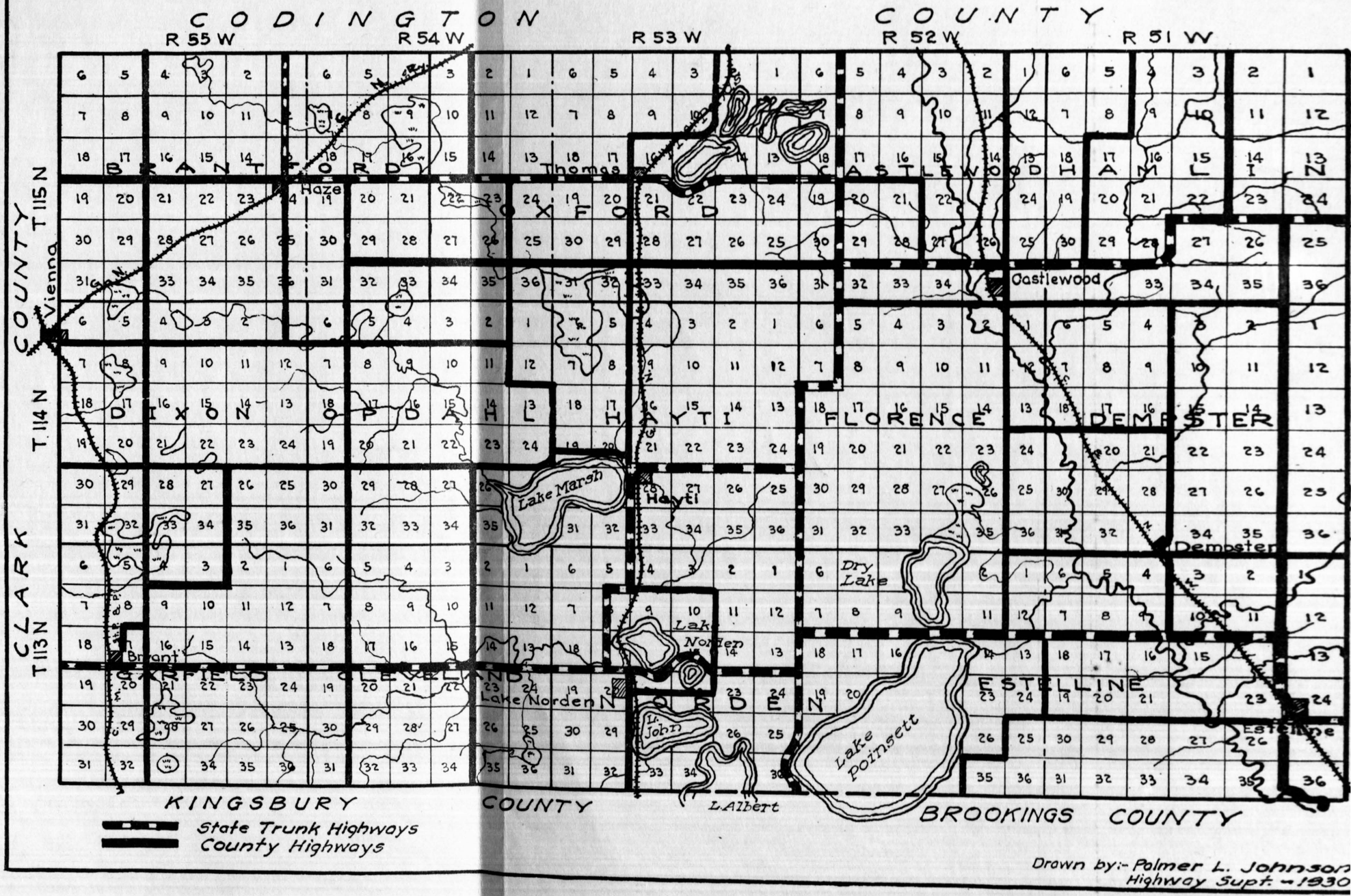
1. Census of United States- Thirteenth. (1910)
2. Hamlin County Atlas and History, 1936 Edition.

HAMLIN COUNTY

HIGHWAY MAP



Drawn by:- Palmer L. Johnson
Highway Supt. - 1930

1. Census of the United States- Thirteenth, Fourteenth, Fifteenth and Sixteenth. (1910, 1920, 1930 and 1940)

Hamlin County had a remarkably rapid development, then a period of uniform rapid growth, which was followed by a very noticeable negative trend.[1] The above along with the figures for the school population will be reproduced and analyzed in this section.

The figures for the decades since the formation of the county with the percentage of increase or decrease is shown in Table I as reported by the United States Census.

Table I. Population and Percentage of Increase or Decrease for Each Decade Since the Formation of Hamlin County.[1]

Year of Census	Population	Increase or Decrease	Percentage
1880	695		
1890	4,625	3,932	567.3
1900	5,945	1,320	28.5
1910	7,475	1,530	25.7
1920	8,054	579	7.7
1930	8,299	245	3.0
1940	7,562	-737	-8.8

It is worth noting that the population has shown quite a definite trend toward increase up until 1940, at which time the census shows a decrease. This does not mean that the decrease was in 1940, but for the period from 1930 to 1940, which would indicate that the decrease was gradual

1. Census of the United States- Thirteenth, Fourteenth, Fifteenth and Sixteenth. (1910, 1920, 1930 and 1940)

for the ten year period. The decrease was 737 for the ten year period, or an average of 74 per year for the period. The age groups are shown in Table II.

Table II. Age of the Residents of Hamlin County as Reported in the Years, 1920, 1930 and 1940 with Percentage in Each Age Group.

Age Group	1920		1930		1940	
	No.	Per-centage	No.	Per-centage	No.	Per-centage
Total population.	8054	100.0	8299	100.0	7562	100.0
Number of persons under 15 years.	2669	33.1	2775	33.4	2054	27.2
Persons 15 to 20 years inclusive.	2057	25.5	983	11.7	760	10.0
Persons 21 years and above.	3328	41.3	4541	54.9	4748	62.8

The number of persons under fifteen years of age and also the ones from fifteen to twenty years inclusive, contribute by far the greater percentage of our school enrollment. In the first group the total in 1920 was 2669, while in 1940 it had dropped to 2054, or a decrease of 615. Also in the age group from fifteen to twenty years inclusive the drop was exceptionally large, with 2057 in 1920 as compared to 760 in 1940, or a drop of 1294. Thus the two age groups which directly affect our school enrollment show a decrease of 1912, which is extremely large considering the fact that the total population is only 7562 for the entire county.

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1. Census of United States- Sixteenth. (1940)

OCCUPATIONS

The chief sources of income and occupation of most of the people of this territory is diversified farming. The land is fertile and in normal times there is sufficient rainfall for good crops. Small grain, corn and potatoes are the chief crops. Most of the grain raised in this county is fed to livestock, which in turn is marketed on foot. The 1940 United States Census shows that of the 7562 living in the county, 4629 are classified as rural-farm people, while the remaining number, or 2933 were rural non-farm.[1] Thus, there is no population classified as urban due to the fact that there are no towns or villages of 2500 population.

Table III lists the principal occupations of the county with the number engaged in each.

Table III. Persons Fourteen Years Old and Over Engaged in Gainful Occupations, Except Public Emergency Work, in Hamlin County in 1940.[1]

Occupation	Total Number
All industries	2567
Farmers and farm managers	1102
Proprietors and managers	214
Farm laborers (wage workers)	554
Professional, Clerical and Craftman	386
Miscellaneous	311

1. Census of United States- Sixteenth. (1940)

The occupation and chief source of income of most of the people of this territory is diversified farming. Of the 2567 listed 1656 are farmers or directly connected to the farm for their source of livelihood. Thus, the number of individuals deriving their income from some other means than the farm, either directly or indirectly, are of relative insignificance.

TOWNS

There are six incorporated towns or villages and one other populated center large enough to maintain a high school and be called a town. Thus, the seven towns: Bryant, Castlewood, Hazel, Lake Norden, Estelline, Hayti and Thomas will be grouped in the above order and as one in this study, and references to this group will be, the independent and independent-consolidated schools of Hamlin County. The largest of these, Bryant, has a population of slightly over 600, according to the most recent census.

TYPES OF SCHOOL DISTRICTS

This study deals with three types of school districts which are:

1. COMMON SCHOOL DISTRICT - There are 42 such districts in the county. In one of them there are two teachers; however, one teacher for all grades is the general rule in all the common schools.

2. INDEPENDENT-CONSOLIDATED SCHOOL DISTRICT- In Hamlin County there are three such districts, each of which maintains a high school. Two of these high schools are four year accredited by the State Department of Public Instruction; the other is a non-accredited four year school.

3. INDEPENDENT SCHOOL DISTRICT- In this group we have three schools all of which are accredited.

The kind of location of the schools of the county are shown on the map on page 21. The rural schools are numbered in each township and go by name and number as, for example, Castlewood Number 2. Thus, in Table IV including data for the 49 rural districts within the county, a number instead of the name will designate each of the schools. The districts will be arranged alphabetically by township names and within the township in order of their numbers; thus, Brantford Number 1 will be called number 1 and Oxford Number 4 will be called number 49.

Worth noting at this point is the fact that the county auditor and the county treasurer list the school districts in different orders. In the auditor's report the districts are listed alphabetically, while the records of the county treasurer lists them by numbers, beginning with Castlewood, Oxford, Brantford and finally ending with Dixon. The county treasurer informed me that this system had been followed during the history of the county and no one had made any effort to make a change and have them uniform.

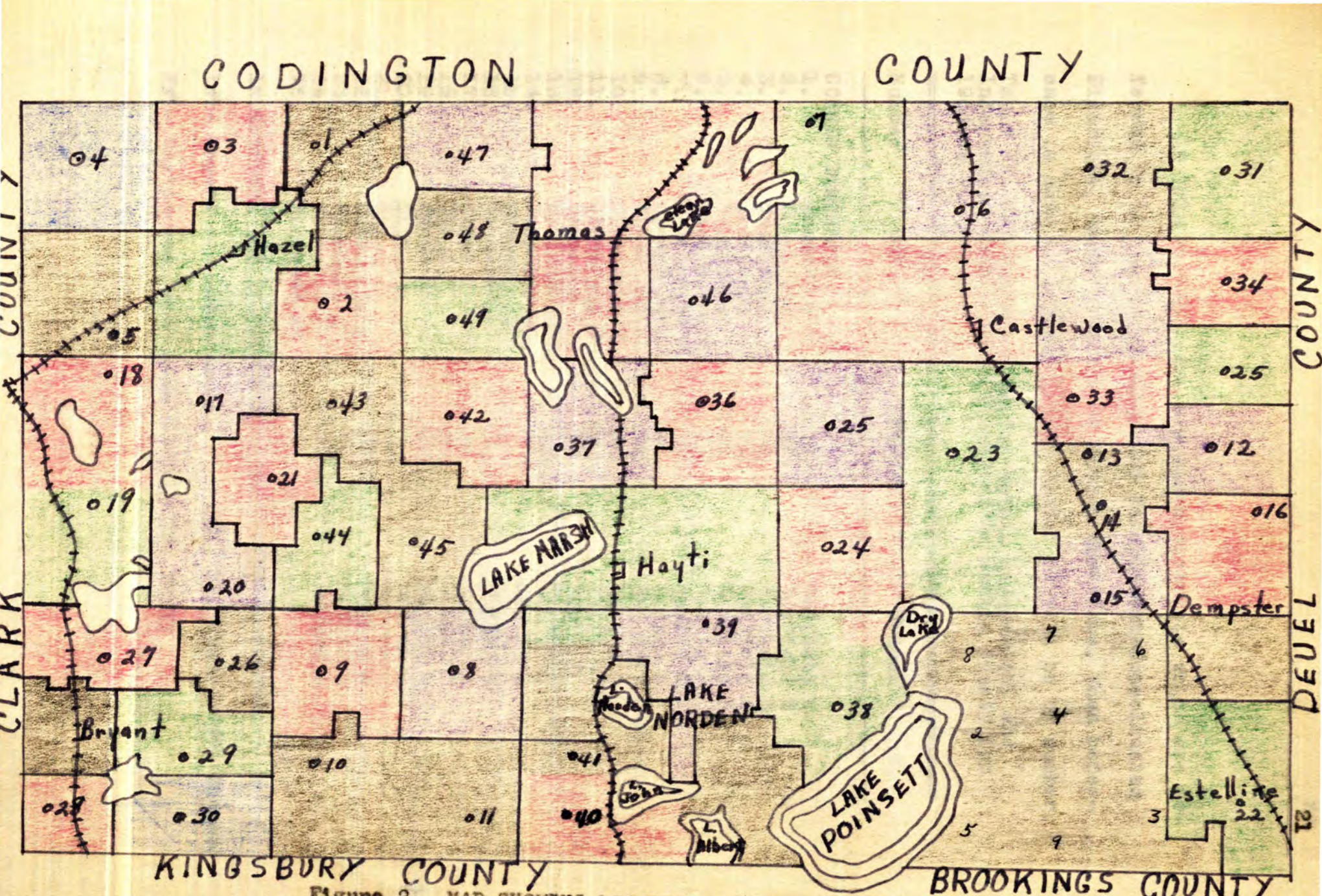

Figure 2 . MAP SHOWING LOCATION, NUMBER AND SIZE OF THE SCHOOL

In this survey there are seven districts which are referred to as the Independent and Independent-Consolidated Districts, aside from the 49 Common Districts. When reference is made to any particular school it will be by number.

Table IV. Key Numbers Used for Rural, Independent and Independent-Consolidated Districts in Hamlin County for 1931-32 to 1940-41.

Number	School	Number	School
COMMON DISTRICTS			
1.	Brantford	26.	Garfield 1
2.	Brantford	27.	Garfield 2
3.	Brantford	28.	Garfield 3
4.	Brantford	29.	Garfield 4
5.	Brantford	30.	Garfield 5
6.	Castlewood 1	31.	Hamlin 1
7.	Castlewood 2	32.	Hamlin 2
8.	Cleveland 1	33.	Hamlin 3
9.	Cleveland 2	34.	Hamlin 4
10.	Cleveland 3	35.	Hamlin 5
11.	Cleveland 4	36.	Hayti 1
12.	Dempster 1	37.	Hayti 2
13.	Dempster 2	38.	Norden 1
14.	Dempster 3	39.	Norden 2
15.	Dempster 4	40.	Norden 3
16.	Dempster 5	41.	Norden 4
17.	Dixon 1	42.	Opdahl 1
18.	Dixon 2	43.	Opdahl 2
19.	Dixon 3	44.	Opdahl 3
20.	Dixon 4	45.	Opdahl 4
21.	Dixon 5	46.	Oxford 1
22.	Estelline 6	47.	Oxford 2
23.	Florence 1	48.	Oxford 3
24.	Florence 2	49.	Oxford 4
25.	Florence 3		

INDEPENDENT AND INDEPENDENT-CONSOLIDATED DISTRICTS.

1#1- Bryant 3#3- Hazel 5#5- Estelline 7#7- Thomas

2#2- Castlewood 4#4- Lake Norden 6#6- Hayti

AREA OF SCHOOL DISTRICTS

There is a total of 49 rural school districts and seven independent and independent-consolidated districts in Hamlin County. The area of each district is shown in Table V.

The smallest common school district is 2,637.98 acres in area, while the largest is 22,944.24 acres and the average is 5,157.06 acres. Most of these districts are quite uniform in size and any reference made to the districts in this study will be by number according to Table IV.

In the independent and independent-consolidated districts the smallest district was that of Hazel, which has 2,693.80 acres. The largest was that of Thomas having 14,461.27 acres, while the average for the seven districts was 8,363.37 acres.

Table V. Area of the School Districts in Hamlin County in South Dakota.[1]

District	Area in Acres	District	Area in Acres
COMMON SCHOOL DISTRICT			
#1.	4,922.00	26.	3,158.93
2.	4,649.72	27.	4,297.32
3.	4,787.22	28.	2,537.98
4.	5,374.12	29.	4,640.00
5.	5,685.68	30.	5,038.24
6.	5,701.72	31.	5,759.33
7.	5,114.71	32.	5,392.77
8.	5,432.50	33.	4,261.42
9.	5,697.68	34.	3,997.70
10.	5,910.06	35.	3,528.39
11.	5,437.00	36.	5,391.48
12.	3,832.85	37.	5,322.35
13.	3,607.36	38.	5,799.70
14.	3,424.96	39.	4,219.49
15.	3,657.26	40.	3,784.08
16.	5,199.50	41.	4,289.29
17.	4,457.94	42.	5,280.44
18.	5,528.67	43.	4,667.21
19.	5,317.25	44.	4,161.40
20.	4,558.51	45.	5,080.00
21.	3,830.95	46.	5,262.68
22.	22,944.24	47.	3,977.18
23.	10,305.71	48.	3,718.00
24.	5,166.95	49.	3,679.00
25.	4,807.30		
Minimum	2,537.98		
Mean	5,157.06		
Maximum	22,944.24		
INDEPENDENT AND INDEPENDENT-CONSOLIDATED DISTRICTS			
1#1	11,225.20	Minimum	2,693.80
2#2	6,767.94	Mean	8,363.27
3#3	2,693.80	Maximum	14,461.27
4#4	11,875.39		
5#5	6,601.13		
6#6	4,918.20		
7#7	14,461.27		

1. County Auditor's Reports, Hamlin County. (1941)

The area of school districts is very necessary in making such a study, as is shown in Table V, that some districts are over ten times as large as others. This in turn means that the smaller districts have a smaller income while the larger districts have larger incomes, with not necessarily a larger school population to support. The shape of most school districts is quite regular, however in some places they show irregularities and especially so in districts where the boundary lines occur near independent or independent-consolidated districts. This can be explained inasmuch as some schools wish to remain outside of districts which must support a high tax levy.

SUMMARY

The sections treated in this chapter have a very definite bearing upon the schools and especially the finances of the districts that in turn are obligated to support the school. There are areas in the county that are more productive than others and therefore are more able to support the schools in their districts. Table V indicates that the school districts vary in size and along with this variation, as this study shows, there is a varied difference as far as assessed valuation and wealth of the individual districts are concerned. The smallest school district in Hamlin County has 2, 537.98 acres in

area, as compared to the largest which has 22,944.24 acres, while the average of the entire county is 5,157.06. This means that some districts are more than ten times as large as others. The fact that a district is large in size does not mean that it is supporting a larger school enrollment or tax burden.

Another problem which must be considered is the fact that Hamlin County during its early development had a remarkably rapid growth, then a period of uniformly rapid growth, and finally a very noticeably negative period. The total population in 1920 was 8054 and in 1940 it had dropped to 7562, which is not a serious factor. However the population of the age group from one to twenty, which comprises those of school age, had dropped from 4726 in 1920 to 2814 in 1940. Thus, the school population has decreased 1912 during this period, which is a factor that must be reckoned with in this study.

Thus, our school population is decreasing, and inequalities do exist, and perhaps one of the steps which lies ahead of the present small district system, seems to be, a county unit or its equivalent for educational purposes. It is with this thought in mind that I feel it worth while and practical to make such a study.

CHAPTER III

POPULATION OF HAMLIN COUNTY

In order to make an educational plan for the future, an understanding of the trend of population must be known. Population trends are very important in an educational survey of this nature, as any change in population reflects upon the school enrollment, which in turn affects educational costs. Thus a decline in the school enrollment increases the cost per pupil and as a result the educational system will be required to make changes and adjustments, which are costly to any school system.

GROWTH TENDENCIES OF POPULATION

As previously mentioned, the area studied became Hamlin County in 1873 but lost most of the territory and attained its present form and boundaries in 1877. From a few hundred in 1880, the population grew in 50 years to more than 8000. The population in 1880 was 693 and the United States Census shows a steady increase up until 1940, at which time a decrease of 737 was recorded. The decline in birth rate has not only brought about a static population but it indicates a declining population as in proportion to the previous increase of the county. This condition is not only true in Hamlin County but is also true in the State of South Dakota.

The figures for the decades since the formation of the county with the population growth as shown by the United States Census for the years indicated are given in Table VI.

Table VI. Population Growth of Hamlin County, 1890-1940.[1]

Year	1890	1900	1910	1920	1930	1940
Total Population	4,625	5,945	7,475	8,054	8,299	7,562
Per Cent of Increase over Previous Census		28.5	25.7	7.7	3.0	-8.8

Thus, the population growth of Hamlin County shows an increase for each decade up until the period from 1930 to 1940, at which time a decrease is evident. For a clearer graphical picture of the growth, Figure III has been used for the reader's convenience.

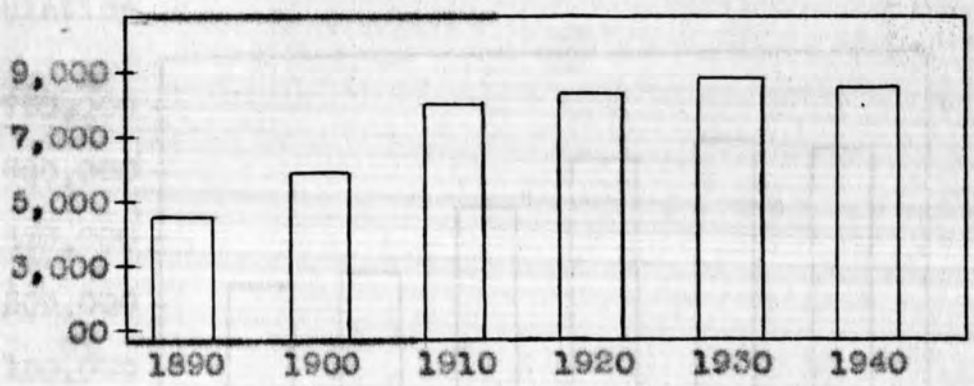

Figure 3. The Population Changes in Hamlin County.

1. Census of United States- Thirteenth, Fourteenth, Fifteenth and Sixteenth. (1910, 1920, 1930, 1940).

Table VI indicates a continuous growth in the population up until 1930, at which time there was a decrease. Thus, the period from 1930 to 1940 showed a decrease of -8.8 per cent, which includes a large number of school age and in turn would decrease the school enrollment of the county.

Table VII. Population of the State of South Dakota, 1890-1940.[1]

Year	1890	1900	1910	1920	1930	1940
Total Population	348,600	401,570	583,88	636,547	692,849	642,961
Per Cent of Increase or Decrease over Previous Census		15.2	45.4	9.0	8.8	-7.2

In Table VI the Hamlin County population was illustrated by using the graph, so again the graph is used to clearly picture the population trend in South Dakota.

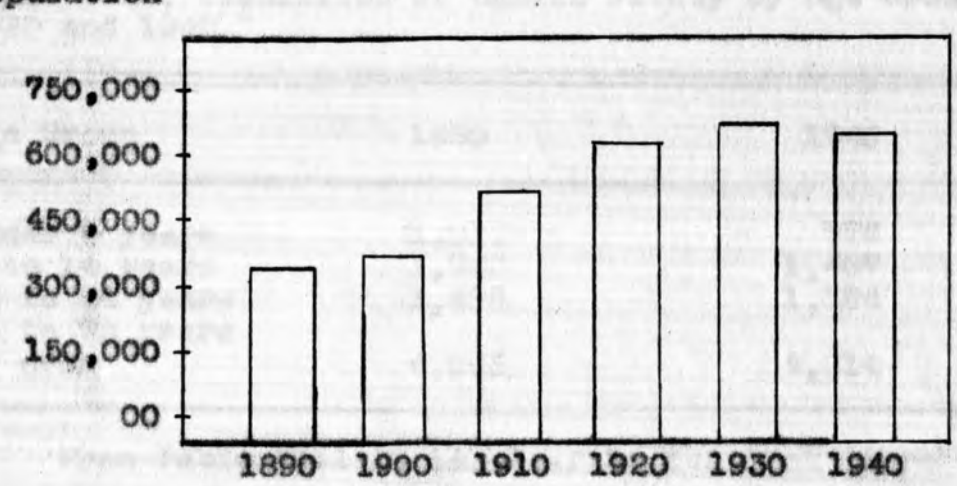

Figure 4. Population Changes in the State of South Dakota.

1. Census of United States- Thirteenth, Fourteenth, Fifteenth and Sixteenth. (1910, 1920, 1930, 1940).

It is worth noting at this point that population trends in Hamlin County as well as in South Dakota were very uniform in regard to periods of increases and decreases. In comparing Figure III and IV both show periods of increase up until 1930, at which point both drop for the following ten-year period. Thus, in Hamlin County as well as South Dakota a decrease was apparent from 1930 to 1940.

POPULATION BY AGE GROUPS

Any trend in the age group of our population will be of utmost importance in the schools of tomorrow. If the trends show a decrease in the lower age groups the results will be evident in a smaller school enrollment, which in time will mean an increase in the per pupil cost of education. In Table VIII, which covers two decades, a distribution by age groups is shown.

Table VIII. Population of Hamlin County by Age Groups in 1930 and 1940.[1]

Age Group	1930	1940
Under 5 years	1,011	776
5 to 14 years	1,940	1,407
15 to 24 years	1,478	1,394
25 to 75 years or over	4,043	4,214

From Table VIII it is clear to see that there has been a definite decrease in all age groups except the group from 25 to 75 years or over, which does not affect

1. Census of United States- Sixteenth. (1930-1940).

the school enrollment. This decrease of school age groups will reflect upon the school by increasing the per pupil cost of education. In turn this decrease has been felt in the elementary schools at the present time and will in a very few years be apparent in our high schools, if not at the present time. Many schools already have very meager enrollments and also a continued decrease in the population will tend to make costs exceptionally high in such cases.

Table IX. Population of South Dakota by Age Groups in 1930 and 1940.[1]

Age group	1930	1940
Under 5 years	85,862	69,135
5 to 14 years	153,353	120,566
15 to 24 years	129,193	119,584
25 to 75 years or over	338,979	345,271

Table IX shows that there is a definite decline in the younger age groups. In the first age grouping for those under 5 years there was a decrease of 16,727 from 5 to 14 years a decrease of 32,787, from 15 to 24 years a decrease of 9,609 and from 25 to 75 years or over there was an increase of

1. Census of United States-Sixteenth. (1930-1940).

6,292 over that of 1930. Thus, there is a very definite decrease in the age groups which will affect the school enrollment of the very near future. On the other hand there is an increase in the age groups from 25 to 75 years, which indicate that the population has grown older.

FARM AND NON-FARM POPULATION

In Hamlin County the population is classified as farm and non-farm population due to the fact that no city in the county has large enough population to be called urban. The fact that no urban centers do exist within the county has little bearing in this study, however the rural and non-rural population is tabulated.

Table X. The Rural and Non-Rural Population of Hamlin County 1930 and 1940.[1]

Division	1930	1940
Rural Population	5585	4629
Non-Rural Population	2714	2933
Total Population	8299	7562

1. Census of United States-Sixteenth. (1930-1940).

RURAL SCHOOL CENSUS

The survey of the general population of Hamlin County showed a decided decrease in recent years and since the county has no population that would be classified as uraban a decrease in the rural schools seems only natural. School census for the schools of the rural districts of Hamlin County from 1931-32 to 1940-41. is shown in Table XI.

Table XI. School Census for the Rural School Districts in Hamlin County by Sex and Age Groups, 1931-32 to 1940-41.[1]

	Over 6 years, and under 17			17 to 21 years			Grand Total
	Male	Female	Total	Male	Female	Total	
1931-32	656	597	1,253	182	158	340	1,593
1932-33	658	601	1,259	189	172	361	1,630
1933-34	627	592	1,219	200	165	365	1,584
1934-35	567	547	1,114	206	174	380	1,494
1935-36	560	515	1,075	216	173	389	1,464
1936-37	532	496	1,028	199	163	362	1,390
1937-38	502	466	968	202	160	362	1,330
1938-39	471	442	913	197	155	352	1,265
1939-40	468	417	885	192	160	352	1,237
1940-41	466	417	883	184	152	336	1,219

The school census includes all children in the age group from six to seventeen years of age, and from seventeen to twenty-one. Table XI shows the school census from 1931-32 to 1940-41, by age groups, in Hamlin County. The lower age group decreased from 1,253 in 1931-32 to 883 in 1940-41, which means a decrease of 370. Consequently, in turn this decrease is

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41)

reflected in the enrollment of the schools. It is very apparent from Table XI that there will be smaller schools and from all indications this may continue for a good many years to come, unless some drastic changes occur, which are unforseen at present. Again this decrease of school enrollment will in turn increase the per pupil cost of education.

INDEPENDENT SCHOOL DISTRICT CENSUS

The school census of the independent and independent-consolidated districts are shown in Table XII, which is from 1931-32 to 1940-41.

Table XII. School Census for the Independent and Independent-Consolidated Districts in Hamlin County by Sex and Age Groups, 1931-32 to 1940-41.[1]

Year	Over 6 & under 17			17 to 21 years			Grand Total
	Male	Female	Total	Male	Female	Total	
1931-32	407	402	809	129	139	268	1,077
1932-33	388	373	761	146	146	292	1,055
1933-34	390	351	741	144	139	283	1,024
1934-35	367	369	736	135	123	258	994
1935-36	359	364	723	127	122	249	972
1936-37	333	334	667	138	127	265	932
1937-38	336	360	696	128	125	253	949
1938-39	343	371	714	137	129	266	980
1939-40	349	343	692	127	145	272	964
1940-41	336	314	650	116	132	248	898

The school census has decreased in both age groups. In the age grouping from six to seventeen there was a decrease

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41)

of 159 from 1931-32 to 1940-41, while in the seventeen to twenty-one age grouping there was a decrease of 179. This again indicates that the population is getting older.

ELEMENTARY RURAL ENROLLMENT

The enrollment by grades in another factor which has a great deal of bearing upon any system of reorganization. Table XIII gives these figures for the common schools.

Table XIII. Enrollment by Grades for the Rural Elementary Schools in Hamlin County, 1931-32 to 1940-41.[1]

Year	Grades								Total
	1	2	3	4	5	6	7	8	
1931-32	116	129	129	148	139	149	147	121	1084
1932-33	129	110	125	129	150	131	148	127	1049
1933-34	119	123	108	123	129	135	146	137	1020
1934-35	109	107	108	107	104	124	120	117	906
1935-36	101	106	112	109	105	106	134	111	874
1936-37	81	96	97	110	99	84	104	131	803
1937-38	80	87	96	107	102	94	80	96	743
1938-39	97	72	81	92	98	95	102	65	703
1939-40	77	52	101	74	89	89	102	87	671
1940-41	54	89	76	74	85	89	94	90	651

At this point it is again noticeable that a gradual decrease has been taking place during the ten year period. In all grades the decrease has been somewhat uniform. Over all grades there has been a decrease of 433 for the ten-year period covering this study.

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41)

INDEPENDENT AND INDEPENDENT-CONSOLIDATED ENROLLMENT

The trend is also the same in the independent and independent-consolidated districts as it was in the rural sections, only it is not quite as great. The enrollment by grades is given in Table XIV.

Table XIV. Enrollment by Grades for the Independent and Independent-Consolidated Districts in Hamlin County, 1931-32 to 1940-41.

Year	Grades								Total
	1	2	3	4	5	6	7	8	
1931-32	87	92	86	103	98	84	77	84	811
1932-33	89	78	84	78	96	100	80	71	667
1933-34	91	60	81	77	84	90	93	72	649
1934-35	70	88	62	82	76	78	102	94	642
1935-36	80	70	92	59	87	72	81	101	672
1936-37	70	75	69	77	59	84	75	65	574
1937-38	80	74	78	68	86	55	93	89	603
1938-39	74	87	65	73	62	80	59	85	599
1939-40	81	69	76	66	75	69	77	61	574
1940-41	86	77	69	66	67	71	71	87	584

The greatest decrease over the ten-year period was in the fourth grade, while the first grade showed a decrease of only one and the eight grade an increase of three. There appeared to be quite a large decrease in the second, third, fourth and fifth grades, which will decrease the seventh and eight grades in the coming years. This of course is not a bright picture for the future enrollment and it is very noticeable that all the grade school enrollment has decreased through the entire county. The total decrease for the eight

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41)

grades was 227 for the entire county.

HIGH SCHOOL ENROLLMENT

The high school enrollment has shown an increase over the entire ten-year period, with the exception of the last year, when the decrease was 21. The high school enrollment is shown in Table XV.

Table XV. The High School Enrollment by Grades in the Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.[1]

Year	Grades				Total
	9	10	11	12	
1931-32	134	109	113	74	430
1932-33	137	107	97	110	451
1933-34	134	113	95	87	429
1934-35	172	117	103	90	480
1935-36	164	135	114	99	505
1936-37	163	140	124	101	528
1937-38	143	140	127	115	525
1938-39	147	143	120	124	536
1939-40	144	131	136	123	534
1940-41	122	129	126	134	511

During the four years of high school the ninth grade is the only one to show a decrease. In the tenth grade there was an increase from 109 to 129, in the eleventh from 113 to 126, and in the twelfth from 74 to 134. The increase for the entire high school was from 430 to 511.

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41)

TOTAL ENROLLMENT FOR SCHOOLS OF HAMLIN COUNTY

Table XVI. Total Enrollment for all Grades and High Schools of the Common, Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.[1]

Year	Grades 1-8	Grades 9-12	Total
1931-32	1709	430	2239
1932-33	1733	451	2184
1933-34	1668	429	2097
1934-35	1538	480	2018
1935-36	1526	505	2031
1936-37	1376	528	1904
1937-38	1361	525	1886
1938-39	1284	536	1823
1939-40	1245	534	1779
1940-41	1245	511	1656

Thus, the total enrollment for all grades and high school has decreased from 2239 in 1931-32 to 1656 in 1940-41. For a graphic picture of the decline, Figure V. is used.

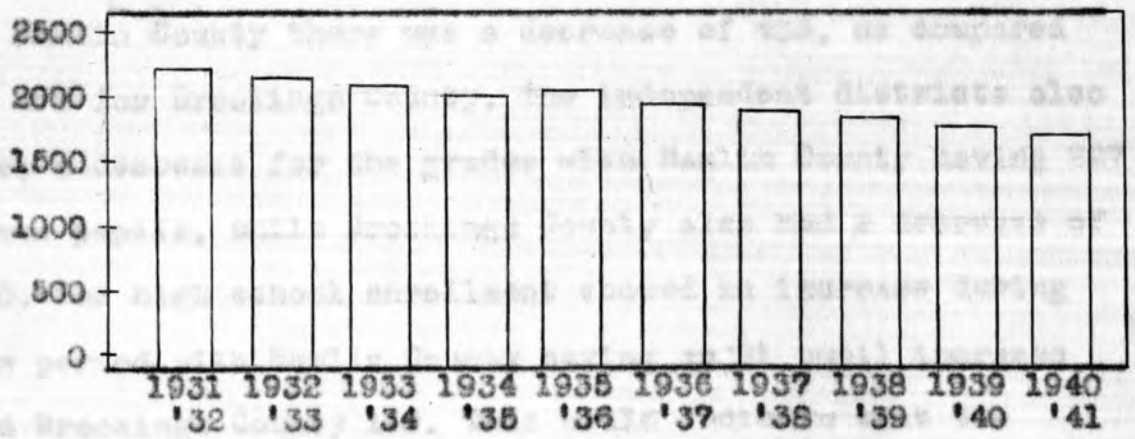

Figure 5. Population Decline of School Age Groups.

1. County Superintendent of Schools Annual Report, Hamlin County. (1931-32 to 1940-41).

TOTAL ENROLLMENTS FOR BROOKINGS AND HAMLIN COUNTIES

For comparative purposes Table XVII shows the total enrollment of all schools in both Hamlin and Brookings Counties for four of the ten years under study.

Table XVII. Total Enrollments for the Grades and High Schools in the Common and Independent Districts in Hamlin and Brookings Counties for the Years, 1931-32, 1935-36, 1938-39 and 1940-41.

Year	Rural District Grade Enrollment		Ind. & Ind-Con. Grade Enrollment		High School Enrollment	
	County		County		County	
	Hamlin	Brookings	Hamlin	Brookings	Hamlin	Brookings
1931-32	1084	1938	811	1397	430	789
1935-36	874	1573	672	1364	505	889
1938-39	703	1403	599	1243	536	991
1940-41	651	1360	584	1269	511	937

In the grade enrollment there was a very definite decrease during the ten-year period. For the rural districts in Hamlin County there was a decrease of 433, as compared to 578 for Brookings County. The independent districts also show a decrease for the grades with Hamlin County having 227 fewer pupils, while Brookings County also had a decrease of 130. The high school enrollment showed an increase during the period with Hamlin County having an 81 pupil increase and Brookings County 148. This would indicate that the importance of a high school education is being realized inasmuch as the grade enrollment is decreasing. With a decrease in grade enrollment it would also seem that the high school enrollment would follow the same trend, which is not the case.

SUMMARY

The population of Hamlin County grew from a few hundred in 1800 to over 8000 in a period of less than fifty years. This increase continued up until 1940, at which time a decrease of 737 was recorded. The decline in birth rate has not only brought about a static population but it indicates a declining population, as in proportion to the rate of previous increase. This condition is not only true in Hamlin County but is also true in the State of South Dakota. In 1940 as recorded by the Census of United States the population of South Dakota showed a decline of 7.2 per cent, while that of Hamlin County was 8.8 per cent. We must bear in mind that this was for a ten-year period, and not for one year alone.

In Hamlin County there was evidence that the population is composed of older people. In 1930 there were 4,043 individuals from 25 to 75 years of age or over, while in 1940 the same group had increased to 4,214, which would indicate an increase of 171 older people. The most serious decrease was shown in the individuals under 5 years of age. In 1930 the total for this group was 1,011, while in 1940 it had decreased to 776, or a decrease of 235 children under 5 years of age.

In South Dakota the same picture was true with the trend toward an older population and a decrease in those under five years of age. In 1930 the total population in

the age group from 25 to 75 years or over was 338,979, as compared to 345,271, or an increase of 6,292. In the first age grouping for those under 5 years there was a decrease of 16,727, from 5 to 14 years a decrease of 32, 787, from 15 to 24 years a decrease of 9,609. So far, there is a very definite decrease in the age groups which will affect the school enrollment of the very near future.

The grade enrollment for Hamlin County in 1931-32 was 1,084 and in 1940-41 it was 651, which shows a decrease of 433. The above figures are for the rural districts. The grade enrollment for the independent and independent-consolidated districts is very similar with the high in 1931-32 at 811. In 1940-41 it had dropped to 584, or decreased 227.

The high school enrollment for the ten year period showed a healthy increase. In 1931-32 it was 430, while in 1940-41 it had increased to 511. This accounts for an 81 pupil increase for Hamlin County during a ten-year period, as compared to Brookings County with 148. This increase has been smaller and smaller each year.

Therefore, the decrease of school age groups in the common school districts, as well as the independent schools affects the schools by increasing the per pupil cost of education. We are slowly approaching the time when this will also be true in our high schools, if it is not true at the present time. Decrease of grade enrollment will in turn decrease high school enrollment.

Appendix F. Average Annual Expenditure Per Pupil in Average Daily Attendance for Instructional Costs in Hamlin County School Districts During 1931-32 to 1940-41.[1]

District	Total Average Annual Expenditure	Average Daily Attendance	Cost Per Pupil in Average Daily Attendance
1.	$545.69	6.59	$82.81
2.	594.54	13.70	43.39
3.	519.36	11.14	46.62
4.	559.50	9.21	60.75
5.	676.31	16.87	40.09
6.	613.34	10.28	59.66
7.	696.09	11.51	60.48
8.	575.64	21.86	26.33
9.	579.34	12.96	44.70
10.	658.02	21.39	30.76
11. *	671.98	21.94	30.63
12.	703.76	10.33	68.13
13.	550.59	5.41	101.77
14.	562.13	8.02	77.09
15.	1363.35	33.79	40.35
16.	1076.97	27.11	39.73
17.	572.45	14.87	38.56
18.	558.75	12.12	46.10
19.	592.74	16.26	36.45
20.	587.06	18.79	31.24
21.	574.21	7.87	72.96
22.	4589.54	75.37	60.89
23.	1336.47	19.96	66.96
24.	642.80	14.58	44.09
25.	628.42	14.48	43.39
26.	606.98	14.61	41.61
27. **			
28.	514.68	12.01	42.85
29.	541.32	16.02	33.79
30.	520.47	11.33	45.94
31.	658.23	20.91	31.48
32.	636.96	14.24	44.73
33.	604.78	18.94	37.21
34.	671.41	25.56	26.25
35.	603.02	12.75	47.29

1. Annual Report of the County Superintendent of Schools, Hamlin County. (1931-32 to 1940-41).

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

CHAPTER IV

SOURCES OF SCHOOL REVENUE

Sources of school revenue and disbursement of school money are similar, however, for clarity I shall deal with the two in separate chapters. Therefore, the object of this chapter is to set forth the sources from which school money is derived for the support of schools within Hamlin County. Taxes are a source of raising money for school support and will remain an important one; however, the manner of spending is still foremost in the mind of taxpayers. It remains imperative, no matter what the source may be, that the most productive manner of spending what is received be determined so that the patrons of Hamlin County may receive the most for their money in the form of educational benefits. In the minds of the average man the financial angle is of paramount importance regardless of whether it be in the educational field or in the business field.

REVENUE FROM MAJOR SOURCES

The operation of a school system no matter how small, requires money, which is derived from one of the following sources:

1. Local Property Tax - A levy is made by each board of education in the county and such levy is reported to the county treasurer. Levies are limited in rural districts to

15 mills on each dollar of assessed valuation of taxable property within the district. In independent and independent-consolidated districts the amount may be 25 mills. Thus, this tax produces the large share of school money.

2. County General School Fund - This fund is derived from the sale of State School and Public Lands and is in turn distributed by the school commissioners to the schools of the state on a per capita basis. To this amount is also added one dollar tax on each voter and the net proceeds of certain fines collected for violation of state laws.

3. Vocational Aid - Under the present Smith-Hughes enactment, schools teaching vocational agriculture as well as certain trades and home economics, receive federal and state aid. This money can be obtained only for high schools.

4. Gross Income Tax - In 1933 the legislature enacted for a trial period of two years a gross income tax, 45 per cent of which was to be used to reduce the local property tax. The amount estimated before the law became effective was $10.00 [1] per pupil per year, however, less than half that amount was obtained the first year. The law was important because it was the first time an attempt was made to make public education a function of the state.

5. Bond and Interest Fund - A separate levy on property

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1. Personal letter from J. F. Hines, State Superintendent of Public Instruction, Pierre, South Dakota. Dated May 17, 1943.

is made in each district in which bonds are outstanding for the payment of the interest and principal. The amount of levy is set at the time the bonds are sold and is not subject to change so long as the bonds are unpaid. Any amount received for this purpose is kept in a separate fund and cannot be used for any other purpose. Figures for Table XVIII are taken from Appendix C.

Table XVIII. The Average School Receipts from District, State and All Other Sources for the Independent and Independent-Consolidated Districts in Hamlin County for 1931-32 to 1940-41.

District	State Aid	District Aid	Voc. Aid	Gross Income Tax	Bond and Interest
COMMON SCHOOL DISTRICT					
#1	$98.85	$1029.96	00.00	$4.92	00.00
INDEPENDENT AND INDEPENDENT-CONSOLIDATED DISTRICT					
#1...	$4296.78	$8083.71	00.00	$4.92*	$10.31

*Gross income tax in effect only two years

In Table XVIII the average sources of income from district, state, and all other sources are shown. District or local aid represents the main source of income in both the common school and the independent and independent-consolidated districts. In the common school district it is very small and in the independent and independent-consolidated it is over fifty per cent of the total district revenue, which is paid by the state.

No money was received for vocational aid and the gross income tax paid $4.92 for a period of two year following which the law was discarded. It was anticipated that the gross income tax would amount to at least $10.00 per pupil, which would have been a real asset to the schools of the state.

The Gross Income receipts are exceptionally small, in as much as this law was in operation only two years. During that period $4.62 per pupil was paid each year making a total of $9.24 for the two-year period under study. This law has not been in operation any time since.

The common school district had no bond and interest levy while the average for the independent and independent-consolidated district was $10.31.

WEALTH PER PUPIL

The wealth back of each pupil is a much used method of comparing the ability of school districts to operate and maintain their schools. The assessed valuation may also be used as an index to the wealth. There does exist a wide difference between the assessed value and the real value of property; however, for comparative purposes the former is used. The assessed valuation was taken for a ten year period and then divide that amount by the daily attendance covering the same period. This determines the assessed value of each pupil in his average daily attendance. Table XIX, which is compiled from Appendix A, gives the minimum, mean and maximum for the respective groupings.

Table XIX. Minimum, Mean and Maximum of the Average Assessed Valuation Per Pupil in Average Daily Attendance of the Common and Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.

Measure	Assessed Value Per Pupil in Average Daily Attendance
COMMON, INDEPENDENT AND INDEPENDENT-CONSOLIDATED DISTRICTS	
Minimum	$2,419.00
Mean	10,586.00
Maximum	28,949.00

The above figure indicates that there is a wide range in the average assessed valuation per pupil of from $2,419.00 to $28,949.00. Thus, if we are to take this as a measurement of the ability to support education, one district is nearly fourteen times as able as the weaker one, to support educational needs. The mean for the common and the independent and independent-consolidated districts was $10,586.00.

Such findings certainly would not be in harmony with the principle of equal educational opportunities for all children. Such inequalities can only suggest a definite need for consolidation or re-districting of some nature in order to equalize the cost of education. Certainly our educational program does not expect one individual to pay extremely more than his neighbor living in the same county.

Table XX shows the distribution according to their assessed value per pupil.

Table XX. Distribution of Districts According to the Average Assessed Valuation Per Pupil in Average Daily Attendance For Common, Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.

Assessed Valuation Per Pupil in Average Daily Attendance	Number of Districts in Group
$ 1,001 to $ 3,000	3
3,001 to 6,000	8
6,001 to 9,000	13
9,001 to 12,000	11
12,001 to 15,000	7
15,001 to 18,000	7
18,001 to 21,000	2
21,001 to 24,000	1
24,001 to 27,000	0
27,001 to 30,000	2

A total of 55 districts, 48 of which are rural districts and 7 independent and independent-consolidated have been tabulated in Table XX. School district #27 did not have school for the ten year period, which will account for only 54 common school districts. There are eleven schools with an assessed valuation per pupil in average daily attendance ranging from $9,000 to $12,000. The greatest grouping occurs in the range from $6,000 to $12,000, which accounts for 24 of the total 54 districts under survey. Thus, in checking the two extreme cases we find eleven districts in the intervals from $1,000 to $6,000 and two districts in the

$24,000 to $30,000 grouping. Such conditions are evidence of a wide variation in the per pupil wealth that actually exists in Hamlin County.

SCHOOL TAX RATES

The willingness of each district to support its individual school can be determined to some degree of accuracy by the amount of tax rate each is supporting. If the tax rate is high a heavy burden is apparent, while a low tax rate would indicate that the school is being supported with ease. For this purpose the table which is to follow indicates the minimum, mean and maximum of the school tax rates. The tabulations for this table were taken from Appendix B.

Table XXI. Minimum, Mean and Maximum of the Average School Levy and the Average Total Levy for the Common, Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.

Measure	Average School Levy in Mills	Average Levy for all Purposes in Mills
COMMON SCHOOL DIST.		
Minimum	2.11	8.94
Mean	6.04	14.38
Maximum	10.20	26.64
IND. AND IND.-CON. DIST.		
Minimum	6.18	10.14
Mean	12.92	32.49
Maximum	17.59	53.49

In Table XXI comparative low rates were apparent in the common school districts, which gives the average at 6.04 mills. The range is from 2.11 mills to 10.20 mills, which indicates that the district with the largest levy is compelled to put forth nearly five times the effort of the one representing the lowest mill levy.

The average levy for all purposes, although not an important factor at this time, also showed a range of 8.94 mills to 26.64 mills.

For the independent and independent-consolidated districts the average was 12.92 mills, which is more than twice as great as the 6.04 mill average for the common school districts. Here again the all purpose levy is very high, with the average at 32.49 mills and the maximum 53.49 mills.

Our state, as a result of law, places a limit of 8.00 mills on agricultural land for school purposes,[1] however we have regular and agricultural levies for school purposes.

The fact that inequalities do exist is shown in Table XXII, which is compiled from Appendix B.

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1. Public School Laws of the State of South Dakota. page 64.

Table XXII. Distribution of the Average School Levy in Mills for the Common, Independent and Independent-Consolidated School Districts in Hamlin County, 1931-32 to 1940-41.

School Levy in Mills	Number in Group	School Levy in Mills	Number in Group
COMMON SCHOOL DIST.		IND. AND IND. - CON. DIST.	
2 - 3.9	2	20 - 24.9	4
4 - 5.9	23	25 - 29.9	1
6 - 7.9	19	30 - 34.9	1
8 - 9.9	4	35 - 39.9	1
10 - 11.9	1		

For the independent districts the low mill levy group was from 2 to 3.9 mills, with two schools represented in that division. The high was from 10 to 11.9 mills with only one school represented, and there were 23 schools that fell in the 4 to 5.9 mill levy category.

Quite a different picture was apparent for the independent and independent-consolidated districts. The low grouping was from 20 to 24.9 mills with four schools represented, while one fell in the 25 to 29.9 mill levy division, and one in the 30 to 34.9 mill levy bracket. Thus, in comparing the two types of district levies, it is apparent that the low for the independent and independent-consolidated is more than six times as much as the low for the common school district. The high levies also show a span of nearly four

times as much with the common school district again paying the least. The levy was divided into agricultural and regular levy, so it was necessary to take an average of the two in order to obtain a measure suitable for comparison. This is not a true picture of the tax rate, however it is as representative as it is possible to secure. The average levy will be lower than the regular levy and higher than the agricultural levy.

PERCENTAGE SCHOOL TAX LEVY IS OF TOTAL LEVY

For comparative purposes it is well to show figures to determine what relationship exists between the school tax rates, and the total tax rates. This comparison is more understandable by using a table where percentages are used. Thus, the figures used in Table XXIII were taken from Appendix B, to show the minimum, mean and maximum per cent the school levy is of the total levy.

Table XXIII. Minimum, Mean and Maximum of the Percentage the School Levy is of the Total Levy for all Schools in Hamlin County, 1931-32 to 1940-41.

Measure	Common School Dist. Per Cent School Levy is of Total Levy	Ind. and Ind-Con. Per Cent School Levy is of Total Levy
Minimum	16.7	28.0
Mean	42.5	36.2
Maximum	59.3	48.0

Table XXIII clearly indicates the percentage of tax money that is spent for education. The low for the common school district was 16.7 per cent, as compared to the maximum of 59.3 per cent. Thus, there is a span of 42.6 per cent, which again indicates that one school district is forced to pay over three times as much as the lower assessed districts in the same county. The school district supporting the 59.3 per cent levy is carrying an exceptionally heavy burden.

The independent and independent-consolidated districts seem to maintain the highest scale. In the larger centers there are additional levies for village purposes; so, other things being equal, their ratio of school tax to local tax should be lower. The average per cent the school tax is of the total tax is 59.3 in the common school districts, while that of the independent and independent-consolidated districts is 48.0 per cent making a difference of 11.3 per cent. In the case of a district having 59.3 per cent levy for school purposes this can only represent that more than half the total levy is spent for educational purposes. However, if the tax payer is fair with himself where could he obtain more for his money?

Tax rates as a general rule run low in the common school districts and higher in the independent and independent-consolidated districts. The average for the common school district was lower than that for the independent and independent-consolidated districts, but the latter are providing not only grade education of a better quality, but also

high school education.

This table is prepared from the data compiled in Appendix B.

Table XXIV. Distribution of the School Districts According To the Per Cent the School Tax Levy is of the Total Tax Levy for the Common, Independent and Independent-Consoldiated Districts of Hamlin County, 1931-32 to 1940-41.

Per Cent School Tax Rate is of the Total Tax	Number of Schools in Group	
	Common Dist.	Ind. and Ind. - Con.
15 - 19.9	2	0
20 - 24.9	1	0
25 - 29.9	1	1
30 - 34.9	3	1
35 - 39.9	9	1
40 - 44.9	15	3
45 - 49.9	13	0
50 - 54.9	8	0
55 - 59.9	2	1
60 - 64.9	1	0

The independent and independent-consolidated districts are included in Table XXIV, however, an average of the agricultural and regular tax was used in the calculations.

It is worth noting at this point that the common school districts have a very wide range with only two schools falling in the lowest level, with the span from 15 to 19.9 per cent, while one falls in the 60 to 64.9 bracket. Thus, there is a difference between the high and low of 41.4 per cent.

In the independent and independent-consolidated districts the seven schools are grouped well in the center with no low or high extremes, which indicates that a uniform amount

of tax money is spent for education in the independent and independent-consolidated districts.

THE YEARS OF HIGHEST AND LOWEST TAX RATES

In Table XXV the highest and lowest school tax rates per year are shown.

Table XXV. The Distribution of the Common and Independent and Independent-Consolidated Districts According to the Years in Which the Highest and Lowest School Tax Rates Occur in Hamlin County, 1931-32 to 1940-41.

Year	Highest Rates		Lowest Rates	
	Common	Ind. and Ind.-Consolidated	Common	Ind. and Ind.-Consolidated
1932	1	0	1	0
1933	15	0	0	0
1934	1	1	13	3
1935	8	1	6	0
1936	4	1	2	2
1937	3	2	1	0
1938	2	2	3	0
1939	11	0	0	0
1940	2	0	14	0
1941	2	0	9	2

The highest rate is for the years 1933 and 1939 in the common school districts, however, it is difficult to explain why the lowest for the same districts should be the following years in both cases. In 1934 and 1940 the common school districts had their lowest rates. The years 1940 and 1941 account for 23 districts with their low rates during that period.

In the independent and independent-consolidated districts the low was during the years 1937 and 1938, which of

course, were depression years and can be accounted for in that capacity. The low rates were during the years 1934, 1935 and 1941, which would indicate that the assessed valuation was down and as a result tax levies were lower.

SOURCES OF INCOME

The main sources of income can be classified under three major heads; namely, district tax, state tax, and all other sources. Covering the period under this survey the per cent of the total income has been derived from these three sources and has been determined for each district. Table XXVI shows the minimum, mean and maximum of the average school receipts for such sources.

Table XXVI. Minimum, Mean and Maximum of the Average School Receipts from State, District and All Other Sources in the Common, Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.

Measure	Av. Receipts from State Sources	Av. Receipts from District Sources	Av. Receipts from all other Sources
COMMON SCHOOL DIST.			
Minimum	$ 67.39	$ 462.59	$ 00.00
Mean	290.64	1,138.22	35.03
Maximum	902.71	5,976.83	233.82
IND. AND IND-CON.			
Minimum	$ 525.41	$ 4,414.75	$ 78.10
Mean	1,891.91	8,987.18	272.30
Maximum	4,296.78	14,834.18	515.50

Sources of income vary considerably both for the common and the independent and independent-consolidated districts. The span for state receipts was from $67.39 to $902.71 for the common school districts and from $525.41 to $4,296.78 for the independent and independent-consolidated. District receipts also show a span from $462.59 to $5,976.83 for the common districts and from $4,414.75 to $14,834.18 for the independent and independent-consolidated districts.

SUMMARY

The operation of a school system no matter how small, requires money, and this money must in turn be raised from the public through a system of taxation. The most common form of revenue is local property tax, and general school tax, however, in some cases money is also received for vocational aid, providing such schools are teaching courses in Home Economics or Vocational subjects provided for by Smith Hughes Act. In 1933 and 1934 the state of South Dakota had a gross income tax which operated for two years and then was discontinued. The amount estimated before the tax became effective was $10.00 per pupil per year, however, the amount actually received was less than half that amount. A separate levy on property is made in some districts in which bonds are outstanding. This is called a bond and interest levy and the money can only be used for the payment on the interest and principal of such bonds.

Assessed valuation is commonly used as an index to the

wealth of districts, and numerous wide ranges have been shown to exist between the assessed value and the real value. The minimum per pupil wealth for all schools in Hamlin County was $2,419.00, while the maximum per pupil wealth was $28,949.00, which indicates that one district is nearly fourteen times as able to support education as the weaker ones.

The willingness of each district to support their individual schools can be determined to some degree of accuracy by the amount of tax rate each is supporting. If the tax rate is high a heavy burden is apparent, while a low tax rate would indicate the opposite. Tax rates vary greatly with a range from 2.11 mills to 10.20 mills for the common districts and 6.19 mills to 17.59 mills for the independent and independent-consolidated districts. Therefore, one district is paying nearly five times the mill levy as the lower ones in the same county, which indicates that inequalities do exist.

In comparing the two types of district levies, it is apparent that the low for the independent and independent-consolidated is more than six times as much as the low for the common school district. This again bears proof that inequalities do exist.

That relationship which exists between the school tax levy and the total tax levy is also important for comparative purposes. The range is from 16.7 to 59.3 per cent of the total tax common school districts, while for the independent and independent-consolidated districts it is from 28.0

to 48.0 per cent of the total tax. Tax levies as a general rule, run low in the common school districts and higher in the independent and independent-consolidated districts. The average for the common school districts was lower than that for the independent and independent-consolidated districts, but the latter are providing not only grade education of a better quality, but also higher education.

The sources of income have previously been mentioned and the larger share of all school money is derived from district and state sources. The minimum for district receipts was $462.59 as compared to $5,976.83 for the common school districts, and the state receipts were $67.39 for the minimum and $902.71 for the maximum, with a mean of $290.64. This can only mean that the more fortunate districts are receiving over thirteen times as much as the ones in the lower bracket; which, in turn, can only spell "inequalities."

CHAPTER V

EXPENDITURE OF SCHOOL REVENUE

In the fourth chapter which dealt largely with school finance a comparison was made of the ability of the separate districts to support education. Assuming that taxes are the main sources of school revenue, the factor of expenditure of such money is perhaps the one that concerns the majority of tax payers. How much is received or through what channels the finances are derived are important; however, the method of disbursement, so that the most may be received for the money spent, is of paramount importance in this chapter. With the disbursements of school money in mind, it is hoped that the most beneficial system may be planned whereby the patrons of Hamlin County may receive the present educational accomplishments, or better for less money. With this thought in mind, we can consider the expenditures made by the districts for their educational program, and the effect these factors may have on a system of reorganization within the county.

AVERAGE ANNUAL EXPENDITURES

Chapter IV dealt with the sources of school revenue, while the present chapter will cover the expenditure of school revenue. When possible similar tables will be used in Chapter IV and V in order that the reader may more clearly understand the procedure. The expenditure of a district is to a

great degree the willingness to pay. The assessed valuation is taken as the ability to pay. Thus, the willingness and the ability of a district to support education go hand in hand. In Chapter IV the sources of revenue were dealt with in terms of pupils in average daily attendance, which in turn is found by dividing the average total expenditures over the ten year period by the mean average daily attendance during the same period. Table XXVII is a summary of Appendix D, and shows the minimum, mean and the maximum expenditures per pupil in average daily attendance.

Table XXVII. The Minimum, Mean and Maximum of the Average Annual Expenditure Per Pupil in Average Daily Attendance for the School Districts in Hamlin County, 1931-32 to 1940-41.

Measure	Expenditure Per Pupil	
	Common School District	Ind. and Ind-Con. District
Minimum	$37.16	$59.29
Mean	88.26	90.25
Maximum	192.19	122.01

From Table XXVII it is apparent that a wide range exists in the average total expenditure per pupil. The minimum for the common school districts was $37.16, the mean $88.26 and the maximum $192.19; while for the independent and independent-consolidated districts the minimum was $59.29. The mean was $90.25 and the maximum $122.01. This shows that the common school districts are paying $70.18 more per pupil for maximum cost than the independent and independent-consolidated

districts. District #34 ranks the lowest with $37.16 per pupil, while district #12 is the highest, spending $192.19 per pupil. This means that it is costing district #12 more than five times as much as district #34 for educational purposes. These two extremes not only suggest a wide difference in educational cost, but a definite difference in the educational standards they are willing to maintain. Such an example would indicate the possibility of economizing, should our school system be operated on a larger scale.

The wide difference was due to the instructional cost and also the factor that district #12 had a new school building, fine equipment, a nine month school year, and a well paid instructor. Thus, these extremes not only suggest a difference in educational costs; but a vast difference in their willingness to maintain and support a higher educational standard.

The independent districts had a slightly higher per pupil cost, the average expenditures being $90.25. The minimum was $59.29 and the maximum $122.01. This high maximum represents the Thomas school, which has a total average daily attendance of only 59.26 per cent. In contrast to the maximum of $122.01 for the Thomas Independent District, Lake Norden has an average daily attendance of 158.35 and the minimum cost of all independent and independent-consolidated districts was $59.29. This, again, shows a wide range in the

willingness to support education and certainly shows discredit on any system now operating which permits any such disparities to develop.

BUDGETARY ITEMS

All school expenditures no matter how small must fall into one of the eight budgetary items, which are listed in Table XXVIII. In this table the expenditures will be considered on the basis of the per cent of expenditure of each budgetary division and was taken from Appendix C.

Table XXVIII. The Per Cent the Average of Each Budgetary Item is of the Total Average Expenditure for Common, Independent and Independent-Consolidated Districts of Hamlin County, 1931-32 to 1940-41.

Budgetary Item	Common District			Ind.& Ind-Con. Dist.		
	Min.	Mean	Max.	Min.	Mean	Max
Gen. Control	1.3	3.5	5.8	5.8	8.1	11.4
Inst. Service	42.0	63.2	73.0	48.1	57.1	72.4
Aux. Agencies	9.5	24.4	55.0	.1	6.6	17.1
Op. of Plant	.3	7.9	14.2	10.5	15.4	20.8
Main. of Plant	.3	3.4	7.9	.2	2.6	3.8
Fixed Charges	.1	1.2	5.0	.8	2.5	3.3
Cap. Outlay	0.0	2.5	22.2	.9	5.2	22.7
Debt Service	0.0	4.3	40.0	0.0	2.8	9.7

Table XXVIII shows evidence of wide variations among the various districts in the per cent of expenditures for each of the budgetary divisions. Each budgetary item has numerous sub-divisions, as shown in Figure 6, page 63; however, these will not be dealt with in this study.

GENERAL CONTROL

ool Elections
ool Census
rd of Education
retary or Clerk of the Board
asurer of the Board

er Expenses of Business
ntrol
ry of Supt. of Schools
ical Service
erintendent's Office, Supplies

cational Adm., Other Exp
Total

STRUCTURAL SERVICE

aries of Supervisors
er Expenses of Supervision
ncipal's Salary
ical Service of Prin. Office
ncipal's Office, Supplies
er Exp. of Principal's Office
cher's Salaries
tbooks
er Instructional Supplies
ry of Librarian
rary Books
rary Supplies
rary, Other Expenses
mencement Ex's & Exhibits
er Expenses of Instruction
Total

XILIARY AGENCIES and
-ORDINATE ACTIVITIES
ns. of Children—Salaries
" " —Mileage
" " —Other Exp.
ch Service

320 Recreation

350 Health Service—Medical Insp.
352 " " Dental Service
354 " " Nurse Service
356 " " Medical Supplies
358 " " Other Expenses

370 Tuition Payments
380 Compulsory Education
Total

OPERATION OF PLANT

401 Salaries of Janitors
402 Salaries of Other Employees
410 Janitorial Supplies

420 Fuel
430 Water
440 Power
450 Light

460 Care of Grounds
470 Service Other than Personal
Total

MAINTENANCE OF PLANT

501 Upkeep of Grounds

520 Repair of Buildings

540 Rep. & Repl.—Ht., Lt., P. & El.
560 " " " Inst'l Apparatus
570 " " " Furniture
580 " " " Other Equipment

590 Other Expenses of Maintenance
Total

FIXED CHARGES

601 Insurance
620 Rents
640 Taxes
650 Contributions and Contingencies

Total

CAPITAL OUTLAY

701 Land
710 Improvement of Grounds
720 New Buildings
730 Alteration of Old Buildings

740 Equip. of New Bldgs.—Ht., Lt., Pl. and E.
742 Equip. of New Bldgs.—Inst. Apparatus
744 Equip. of New Bldgs.—Furniture
746 Equip. of New Bldgs.—Other Equipment
760 Equip. of Old Bldgs.—Ht., Lt., Pl. and El.
762 Equip. of Old Bldgs.—Inst. Apparatus
764 Equip. of Old Bldgs.—Furniture
766 Equip. of Old Bldgs.—Other Equipment

780 Other Capital Outlay
Total

DEBT SERVICE

801 Payment of Bonds—Direct
802 Paym't of Bonds—Sinking Fund
810 Payment of Bonds—Warrants
830 Interest on Bonds
855 Interest on Warrants

Total

Figure 6. Budgetary Items With Sub-Divisions for Each.

Voucher No. _____

Paid by Warrant No. _____

CLAIM OF _____

Filed in my office this _____ day of _____, 19__

_____ Clerk.

$ _____ claimed for _____

audited and allowed by the Board of Education.

at $ _____ this _____ day of _____, 19__

_____

_____

_____

_____ Committee.

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GENERAL CONTROL- Under general control the common school district show a low of 1.3 per cent, a high of 5.8 per cent and an average of 3.5 per cent. For the same division the independent and independent-consolidated districts show a minimum of 5.8 per cent, a maximum of 11.4 per cent and an average of 8.1 per cent. The fact that the independent and independent-consolidated districts show 4.6 per cent higher expenditures might, largely, be due to educational service and provisions of the plant. Administrative and supervision costs are decidedly high, as well as the clerk's and treasurer's allowance, which are also higher due to added work required in such districts.

INSTRUCTIONAL SERVICE- In instructional costs which have been figured on the basis of per pupil cost, there is apparently a wide range in this division, both in the common school district as well as the independent and independent-consolidated districts. The common school districts show a span of 30.0 per cent between the high and low, with an average of 54.2 per cent. For the independent and independent-consolidated districts there was a span of 24.3 per cent, with an average of 57.1 per cent. Thus, the above figures show a wide range within each district; however, the difference between the average for the common school districts and that of the independent and independent-consolidated districts is only 3.9 per cent. This shows that the two types of dis-

tricts vary slightly in the average per cent of expenditure for instructional costs.

Mr. Eitreim in his study of Brookings County found the minimum for the common school districts 27.3 per cent, as compared to 42.0 per cent for Hamlin County; however, the maximum and mean were very similar. The mean was 73.0 per cent for Hamlin County and 71.9 per cent for Brookings County, or a difference of only 1.1 per cent. The averages for the independent and independent-consolidated districts was 57.1 per cent for Hamlin County as compared to 49.0 per cent for Brookings County, which would indicate that Hamlin County is paying 8.1 per cent more for instructional costs.

AUXILIARY AGENCIES- In the auxiliary agencies the wide range is very apparent. The minimum for the common school districts is 9.5 per cent, as compared with .1 for the independent and independent-consolidated districts, while the maximum is 55.0 per cent for the common districts and 17.1 per cent for the independent and independent-consolidated. The only large factor here is tuition for the high school students, which is paid by the common school districts to the independent and independent-consolidated districts.

OPERATION OF PLANT- A difference does exist in the operation of plants as the minimum for the common school district is .3 per cent, as compared to 10.5 per cent for the

independent and independent-consolidated districts. The maximum for the two types of districts were not so extreme, with the common school districts having 14.2 per cent, while the independent and independent-consolidated districts show 20.8 per cent, or a difference of 6.6 per cent. The averages for the two are 7.9 per cent and 15.4 per cent respectively, which represents a difference of 7.5 per cent. This difference can be explained through the employment of additional help, which must include one janitor or more, as well as custodians necessary for the maintenance of larger plants. Long shool hours and more modern conveniences are also among the many factors which are essential in the operation of larger plants; this all means added costs.

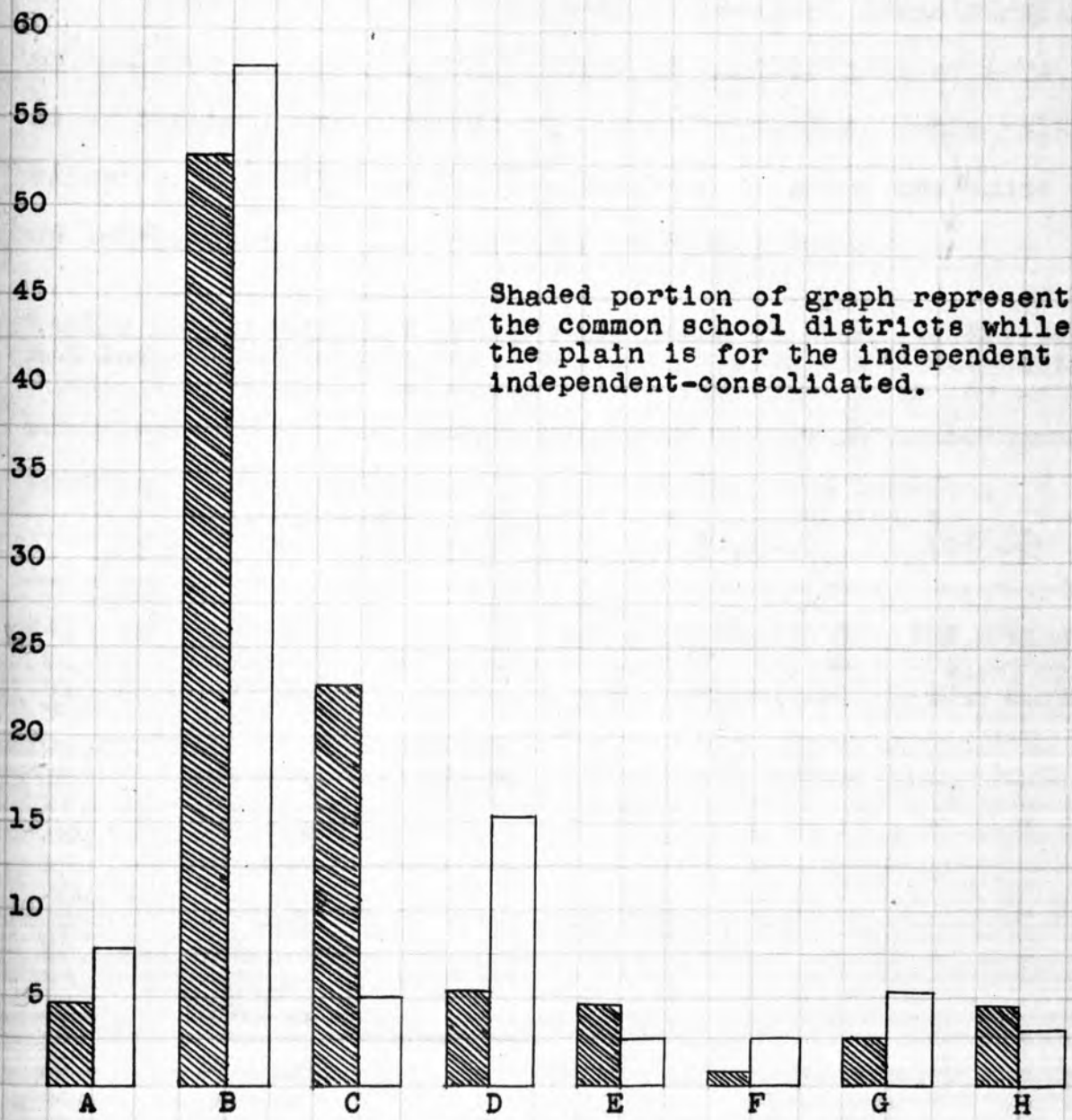
MAINTENANCE OF PLANT- In the division under the maintenance of plant there is a similarity of cost between the common school districts, which show .3 per cent as compared to .2 per cent for the independent and independent-consolidated districts. The average is also very much the same, with the common school districts showing 3.4 per cent and the independent and independent-consolidated 2.6 per cent, or a difference of only .8 per cent.

FIXED CHARGES- Under this item insurance, rents, taxes and contributions are summarized. Fixed charges are quite similar; however, it is to be expected that the independent and independent-consolidated districts will

run higher due to such items as insurance and taxes. The average for the common school districts is 1.2 per cent, while the independent and independent-consolidated district show 2.5 per cent, which is a difference of 1.3 per cent.

CAPITAL OUTLAY- The common school districts of Hamlin County show an outlay of 2.5 per cent, while the independent and independent-consolidated districts have 5.2 per cent, and the maximum for the common school districts is 22.2 per cent, as compared to 22.7 per cent for the independent and independent-consolidated. Thus the mean for the independent and independent-consolidated districts is 2.7 per cent more than the common school districts. This could only mean that the former is spending larger sums of money for new buildings, equipment, improvement of grounds or alteration of old buildings.

DEBT SERVICE- The last of the budgetary items is that of debt service, which merits a great deal of attention, due to the fact that very few schools are able to operate without some bonded indebtedness at some time during their educational service. The common school districts range from a low of 0.0 per cent to a high of 40.0 per cent, with an average of 4.3 per cent. In the independent and independent-consolidated districts the low is also 0.0 per cent and the high 9.7 per cent, with the mean at 2.8 per cent. Thus, the schools of Hamlin County as a general rule carry very little indebtedness; however, some districts due to extreme



a. General Control
b. Instructional Cost
c. Auxiliary Agencies
d. Operation of Plant
e. Maintenance of Plant
f. Fixed Charges
g. Capital Outlay
h. Debt Service

Figure 7. PER CENT THE AVERAGE EXPENDITURES FOR EACH OF THE DIVISIONS IS OF THE TOTAL AVERAGE EXPENDITURES IN HAMLIN COUNTY FOR 1931-34 TO 1940-41.

building projects have contracted large debts.

In the event that our present educational administrative system were to change, the problem of indebtedness of school districts would be a difficult matter to handle. Table XXIX, which is compiled from data in Appendix H, shows the bonded indebtedness of the districts in Hamlin County.

Tablle XXIX. Amount of Outstanding Bonds in Rural Districts and Independent and independent-Consolidated Districts Having Bonded Indebtedness in Hamlin County for 1931-32 to 1940-41.

School	Common School District		Ind. and Ind-Con. District	
	1931-32	1940-41	1931-32	1940-41
#4.	$4000.00		#4. $41,000.00	$23,889.00
5.	2500.00	$1200.00	5. 61,000.00	25,000.00
6.	3000.00		6. 38,800.00	10,942.00
7.	1050.00		7.	600.00
9.		1200.00		
10.	4000.00	1400.00		
11.	4500.00			
18.	2300.00			
19.	4500.00			
20.	1500.00			
29.	4000.00			
33.	4500.00			
34.	600.00	400.00		
36.	2200.00			
37.		4000.00		
38.	5000.00			
44.	4000.00			
46.	3000.00			

Sixteen of the rural districts had a bonded debt in 1931-32, while only five were carrying any such burden in 1940-41. Districts not listed in Table XXIX carried no debt burden during the ten year period under study. The rural school debt was $50,600.00 for the 49 schools of the county; however, in

1940-41 it had been reduced to $8,200.00, and five schools were carrying the debt. In the independent and independent-consolidated districts the picture is not quite so promising, as three districts were carrying a $141,300.00 debt burden in 1931-32, which was reduced to $65,831.00 in 1940-41.

Outstanding warrants also showed a decrease as shown in Appendix G. In 1931-32 one district alone showed outstanding warrants to the amount of $2,000.00, while the total was only $1,246.31 in 1940-41, for all independent and independent-consolidated districts.

EXPENDITURES EXCLUSIVE OF DEBT SERVICE

Another comparison of expenditures and perhaps a fairer one, if present school programs alone are to be considered, would be to exclude debt service from consideration in the making of the comparison. Table XXX shows the minimum, mean and maximum expenditures per pupil in average daily attendance exclusive of debt service. Table XXX. is compiled from Appendix E.

Table XXX. The Minimum, Mean and Maximum of the Average Annual Expenditures Per Pupil in Daily Attendance Exclusive of Debt Service of School Districts in Hamlin County, 1931-32 to 1940-41.

Measure	Total Exp. Per Pupil Exclusive of D. Ser. Common Sch. Dist.	Total Exp. Per Pupil Exclusive of D. Ser. Ind. & Ind-Con. Dist.
Minimum	$11.12	$38.79
Mean	70.22	73.46
Maximum	179.53	115.61

The average expenditure per pupil exclusive of debt service, during 1931 to 1941, for the common school districts was $70.22, and for the independent and independent-consolidated districts $73.46. Thus, the independent and independent-consolidated districts show a slightly higher per pupil expenditure than the average common districts. The difference of $3.24 could represent higher salaries, which are commonly paid in the independent and independent-consolidated districts.

SUMMARY

It is apparent that a wide range exists in the average total expenditure per pupil. The minimum for the common school district was $11.12, the mean $70.22 and the maximum $179.53, while for the independent and independent-consolidated districts the minimum was $38.79, the mean $73.46 and the maximum 115.11. This shows that the common school districts are paying $3.24 less per pupil than the independent and independent-consolidated districts. The difference in cost is explained by the fact that the independent and independent-consolidated districts have larger school enrollments and, thus cut the per pupil cost of education. Certainly this suggests one way of economizing on a large scale and this economy must apparently come through some form of larger school unit.

In the per cent of expenditure for each of the budgetary divisions general school control shows 4.6 per cent

higher expenditures for the independent and independent-consolidated districts, which might be explained by the added administrative and supervision costs. The clerk's and treasurer's allowance will be higher, due to added work in such districts.

Under instructional cost the figures in Table XXVII show a wide range between each district; however, the difference between the average for the common school districts and that of the independent and independent-consolidated districts is only 3.9 per cent. This shows that the two types of districts vary slightly in regard to average per cent of expenditure for instructional costs. On a comparative basis with Brookings County we find that Hamlin County is paying 8.1 per cent more for this budgetary item.

Under auxiliary agencies the one factor that might make any degree of difference between the two types of districts would be tuition for high school students coming from the common school districts.

The independent and independent-consolidated districts have an operating cost 7.5 per cent higher than the common school districts, which can be explained, inasmuch as the former must have one or more janitors as well as additional help in case the plant is too large.

In the maintenance of plant the cost was very similar, representing a difference of only .8 per cent, with the common school district running the highest.

A difference of 1.3 per cent was apparent under the item of fixed charges, with the independent and independent-consolidated district costing the most.

The common school districts of Hamlin County show an outlay of 2.5 per cent, while the independent and independent districts have 5.2 per cent. This represents a difference of 2.7 per cent, which could only mean that the former are spending larger sums for new buildings and equipment.

Debt service which represents the last of the budgetary items shows that the schools of Hamlin County are carrying very little indebtedness. There are few exceptions where some districts carry as high as 40.0 per cent, which has been due to extreme building.

In the event that our educational administrative system were to change, the problem of indebtedness of school districts would perhaps be the most difficult one to handle. Sixteen of the ruarl districts had a bonded debt in 1931-32, while only eight were carrying any such in 1940-41. For the 49 districts the rural school debt was $50,600.00 in 1931-32 and had decreased to $8,200.00 in 1940-41 and five districts were carrying this debt.

CHAPTER VI

Comparison of Hamlin and Brookings Counties

Inasmuch as this study is similar in nature to that of Harvey Eitreim's Study [1] on the survey of Brookings County, it is well for the reader to bear in mind that the two counties, Brookings and Hamlin, vary greatly in size and population. Brookings County has a population over twice that of Hamlin County and has 112 common school districts and eight independent districts as compared to 49 common districts and five independent and independent-consolidated districts of Hamlin County. The population trend in both counties has been parallel in their growth, consequently the problems confronting the counties have been corresponding in nature.

PER PUPIL WEALTH

The financial stability back of any educational program is the ability to obtain the necessary funds to operate an educational program. Assessed value is used as a measurement of this wealth. In other words the average assessed valuation divided by the average daily attendance gives one the assessed value back of each pupil, or the per pupil cost. The minimum, mean and maximum of the average assessed valuation per pupil in average daily attendance are given in Table XXXI.

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1. Analysis of the Finances of the School Districts in Brookings County, South Dakota. 1932-1941-Harvey Eitreim.

Table XXXI. The Minimum, Mean and Maximum of the Average Assessed Valuation Per Pupil in Average Daily Attendance of Hamlin and Brookings Counties During 1931-32 to 1940-41.

Measure	Per Pupil Wealth	
	Hamlin County	Brookings County
Minimum	$2,419.00	$2,131.00
Mean	10,586.00	15,421.00
Maximum	28,949.00	43,022.00

It must be kept in mind that there may be a wide range between the assessed and real value. Therefore, the average minimum per pupil wealth is almost identical for the two counties, showing a difference of only $288.00. The maximum for Hamlin County was $28,949 and for Brookings County it was $43,022, or a difference of $14,073, while the mean represented a difference of $4,835.00.

SCHOOL AND ALL-PURPOSE LEVY

When Tax rates are high, a heavy tax burden is apparent; however, if the rate is low it indicates the taxpayer is able to support his school with a great degree of ease. Tax rates are often pointed out as a willingness of districts to support educational programs. In Table XXXII the average mill levy for school purposes, all purposes and the per cent the school levy is of the total levy is shown.

Table XXXII. The Ratio Which the Average School Mill Levy and All Purpose Levy are of the Average Total Levy for Hamlin and Brookings Counties During 1931-32 to 1940-41.

Measure	Average School Levy		Average Levy All Purposes		Per Cent School Levy is of Total Levy	
	County		County		County	
	Hamlin	Brookings	Hamlin	Brookings	Hamlin	Brookings
COMMON SCHOOL DISTRICT						
Minimum	2.11	2.27	8.94	8.98	16.7	24.2
Mean	6.04	4.97	14.38	11.64	42.5	41.4
Maximum	10.20	10.90	26.69	17.42	59.3	62.6
INDEPENDENT AND INDEPENDENT-CONSOLIDATED						
Minimum	6.18	10.81	10.14	19.90	28.0	49.7
Mean	12.92	15.00	32.49	24.65	36.2	58.4
Maximum	17.59	21.20	53.49	31.52	48.0	66.4

Tabulation on tax levy for two counties is very similar as shown in Table XXXII and especially so in the common school districts. The one large variation was found in the per cent the school levy was of the total levy. Hamlin County had a minimum of 28.0 mills, while Brookings County had 49.7 mills. The maximum for Hamlin County was 48.0 and Brookings County 66.4 mills, while the mean was 36.2 and 58.4 mills respectively. In other words it is costing the independent and independent-consolidated schools much more per pupil in Brookings County.

SCHOOL RECEIPTS

Generally speaking all school sources of income for public schools are derived from three sources; namely, district tax, state sources and all other sources. Table

XXXIII shows the minimum, mean and maximum of the average school receipts from the three sources.

Table XXXIII. The Average School Receipts from District, State and All Other Sources for the Period from 1931-32 to 1940-41.

Measure	Receipts from State		Receipts from District		Receipts from All Other Sources	
	County		County		County	
	Hamlin	Brookings	Hamlin	Brookings	Hamlin	Brookings
COMMON SCHOOL DISTRICT						
Minimum	$67.39	$46.97	$462.59	$404.26	$00.00	$00.00
Mean	290.64	142.03	1138.22	1028.65	35.03	37.76
Maximum	902.71	248.01	5976.83	3803.35	233.82	533.09
INDEPENDENT AND INDEPENDENT-CONSOLIDATED						
Minimum	$525.41	$393.40	$4413.75	$3764.10	$78.10	$221.50
Mean	1891.91	1717.08	8987.12	17983.79	272.30	4030.66
Maximum	4296.78	7819.98	14834.18	90777.74	515.50	27260.91

Receipts from state sources show Hamlin County with a mean of $290.64, compared to Brookings County with $142.03. Receipts from the district were quite uniform in both counties.

EXPENDITURES

For clarity in checking Table XXXIII it must be kept in mind that expenditures are represented in terms of pupils and average daily attendance. This is derived by dividing the average total expenditures by the average daily attendance during the ten year period from 1931-32 to 1940-41.

Table XXXIV. Average Yearly Expenditure Per Pupil in Average Daily Attendance of Schools in Hamlin and Brookings Counties from 1931-32 to 1940-41.

Measure	Expenditure Per Pupil County		Expenditure Per Pupil County	
	Hamlin	Brookings	Hamlin	Brookings
	Common school district		IND. AND IND-CON. DIST.	
Minimum	$37.16	$63.72	$59.29	$65.06
Mean	88.26	110.12	90.25	76.36
Maximum	192.19	252.39	122.01	89.86

The minimum for Hamlin County in the common school district was $37.16, while for Brookings County it was $63.72 or a difference of $26.56 per pupil. The maximum also represented a difference of $60.20 and the mean a span of $21.86, all cases of which Brookings County was paying in excess of Hamlin County.

On the other hand the independent and independent-consolidated districts represent somewhat a different picture, with Brookings County operating somewhat cheaper per pupil. The average for Hamlin County was $90.25 and for Brookings County $76.36, or a difference of $13.89 per pupil cheaper in Brookings County. The average yearly expenditure per pupil was considerably higher where the enrollment had a tendency to run low.

EXPENDITURES EXCLUSIVE OF DEBT SERVICE

Undoubtedly a fairer comparison was to figure expenditures exclusive of debt service. Some districts have made generous expansions in the form of new buildings and general repair; consequently adding additional debt burden which in turn increase the per pupil cost of expenditure.

Table XXXV. The Minimum, Mean and Maximum of the Average Total Expenditures Per Pupil in Schools in Hamlin and Brookings Counties for 1931-32 to 1940-41.

Measure	Total Expenditure Per Pupil Exclusive of Debt Service		Total Expenditure Per Pupil Exclusive of Debt Service	
	County		County	
	Hamlin	Brookings	Hamlin	Brookings
Minimum	$11.12	$57.50	$38.79	$55.62
Mean	70.22	98.90	73.46	66.12
Maximum	179.93	243.90	115.11	89.12

Worthy of noting at this point is the fact that the independent schools with their high standards and higher salaries operate nearly as cheap per pupil as the average common schools, or the common school districts. Of course the common school districts have added cost in the form of tuition which is paid to the independent and independent-consolidated districts for students which they accommodate in high school.

INSTRUCTIONAL COSTS

This item includes the expenses of teacher's salaries, textbooks, library books, and all miscellaneous articles essential for instructional purposes. For comparative purposes

this item was figured on the basis of average instructional cost per pupil in average daily attendance.

Table XXXVI. Minimum, Mean and Maximum of the Average Annual Expenditure Per Pupil in Average Daily Attendance for Instructional Costs in Hamlin and Brookings County Schools for 1931-32 to 1940-41.

Measure	Cost Per Pupil in Av. Daily Attendance		Cost Per Pupil in Av. Daily Attendance	
	County		County	
	Hamlin	Brookings	Hamlin	Brookings
	COMMON SCHOOL DIST.		IND. AND IND.-CON. DIST.	
Minimum	$26.25	$27.89	$43.89	$32.31
Mean	49.28	56.08	51.86	37.19
Maximum	101.77	115.97	64.63	43.20

Among the common school districts a wide range is apparent both in Hamlin and Brookings County. The minimum for Hamlin County was $26.25, while Brookings County was only $1.62 higher with $27.89, which is very low in comparison to the maximum of $101.77 for Hamlin County and $115.00 for Brookings County. This means that it is costing some schools nearly five times as much as others.

The independent and independent-consolidated districts do not represent a very noticeable span, as did the common school districts. In the minimum case Hamlin County had $43.89, as compared to Brookings County with $32.31 and the maximum for Hamlin County was $64.63, while Brookings County had $43.20. It must be kept in mind that these schools are operating high schools, which in turn demand higher salaries than the other

districts, however at a much greater degree of economy.

Undoubtedly, any reorganization program for educational efficiency would be benefited by the ecomomies which are apparent in the larger schools of both Hamlin and Brookings County.

GENERAL CONTROL

Under this category there are eight divisions of which instructional cost is one; however, it is dealt with again in this connection. The eight divisions are: general control, instructional service, auxiliary agencies, operation of plant, maintenance of plant, capital outlay, and debt service.

Table XXXVII. The Per Cent the Average of Each Budgetary Item is of the Total Average Expenditures in Hamlin and Brookings Counties During 1931-32 to 1940-41.

Budgetary Item	Minimum		Maximum		Average	
	County		County		County	
	Hamlin	Brookings	Hamlin	Brookings	Hamlin	Brooking
COMMON DISTRICTS						
Gen. Control	1.3	.1	5.8	5.2	3.5	2.0
Inst. Service	42.0	27.3	73.0	53.2	53.2	52.3
Aux. Agencies	9.5	6.9	55.0	47.7	24.4	22.7
Op. of Plant	.3	3.6	14.2	17.9	7.9	8.5
Main. of Plant	.3	.1	7.9	7.7	3.4	2.8
Fixed Charges	.1	0.0	5.0	3.4	1.2	.9
Capital Outlay	0.0	0.0	22.2	29.8	2.5	2.4
Debt Service	0.0	0.0	40.0	41.4	4.3	.8
INDEPENDENT AND INDEPENDENT-CONSOLIDATED						
Gen. Control	5.8	3.0	11.4	19.3	8.1	9.0
Inst. Service	48.1	44.8	72.4	53.9	57.1	49.0
Aux. Agencies	.1	.1	17.1	9.3	6.6	2.2
Op. of Plant	10.5	10.7	20.8	23.7	15.4	17.3
Main. of Plant	.2	2.5	3.8	6.9	2.6	3.9
Fixed Charges	.8	1.2	3.3	15.6	2.5	3.9
Capital Outlay	.9	.5	22.7	8.2	5.2	3.0
Debt Service	0.0	.2	7.7	26.3	2.8	10.5

Previously, in this chapter, instructional cost has been discussed, so at this point it is disregarded even though a great range is represented. The only other items which have any noticeable degree of range are capital outlay under maximum charges where Hamlin County had 22.7 per cent as compared to 8.2 per cent for Brookings County and debt service under the same classification where Hamlin County had 9.7 per cent, while Brookings County had 26.3 per cent.

SUMMARY

The minimum, mean and maximum of the average assessed valuation per pupil in average daily attendance of Hamlin and Brookings County was quite uniform. For the average Hamlin County had $10,589.00 per pupil wealth as compared to $15,421.00 for Brookings County. This represents a difference of $4,832, however, it must be kept in mind that there may be a wide range between assessed and real value of property within the two counties.

In the tax levy for the two counties the results were very similar; and, especially so in the common school districts. The only noticeable difference was found in the per cent the school levy was of the total levy, under minimum classification where Hamlin County had 28.0 per cent, While Brookings had 49.7 per cent. The average was 36.2 for Hamlin County and 58.4 for Brookings County.

The school receipts can be compared from minimum and

maximum basis only as the average was not computed in Mr. Eitreim's study of Brookings County. Receipts from the state consist mainly of the income from the Permanent School Fund, and is distributed on a par capita basis of the school population. The minimum expenditure is quite uniform in both counties, however the maximum for Hamlin County was $902.71, as compared to $248.01 for Brookings County. For the independent and independent-consolidated districts Hamlin County had $4,296.78 for the maximum expenditure while Brookings County had $7,819.98.

The average yearly expenditure per pupil in average daily attendance for the two schools list the common school districts as quite uniform with Hamlin County having $88.26 and Brookings County $110.12, as averages for the ten year period. The independent and independent-consolidated districts show Hamlin County as having $90.25, as compared to Brookings with $76.36, or a difference of $13.69.

Of interest at this point under expenditures, exclusive of debt service, is the fact that the independent schools with their high standards and higher teachers' salaries operate cheaper per pupil than the average common schools of the common school districts. Some districts have made generous expansion in the form of new buildings and general repair, consequently adding additional debt burdens, which in turn increase the per pupil cost.

For a fair comparison instruction cost must be figured in turms of per pupil in average daily attendance. The average for Hamlin County was $48.19 in the common school districts, as compared to $56.08 for Brookings County. In the independent and independent-consolidated districts Hamlin County spent $51.86, while Brookings County was somewhat lower with $37.19.

Under general control instructional service represented a large variation in the minimum division, but the average was very similar. All other items were also very uniform in both counties.

CHAPTER VII

SUMMARY AND SOME SUGGESTED SCHEMES OF SCHOOL REORGANIZATION

It is the writer's aim that the reader of this survey will find his time profitably employed. Perhaps if he is already familar with the subject this study should be able to bring to him some new developments. If he has not been a student of the matter, this study may be of assistance in aiding him to arrive at definite conclusions about it.

In South Dakota and a number of other states there has been a significant trend in public school reorganization from the local districts toward a larger unit. Because of isolation of communities there had to be district schools, or no schools at all; however, today with the better roads and the situation radically changed, the question is now being asked, "Do the small district schools meet the requirements of the coming postwar period?"

There is a feeling of common interest in educational circles that every child is entitled to the same opportunity and any extravagance or luxury that cannot be given to pupils in the most remote parts of the state should also be denied the well-to-do.

A SUMMARY

The purposes of this study are to survey the conditions and the costs of the present system of the schools within Hamlin County, South Dakota and upon the basis of the findings, to justify the present system or to suggest practical changes

that might increase the efficiency of the educational system. Also from the findings it may be possible to administer the system at a reduced cost.

The writer wishes also, to make a parallel comparison of educational conditions in Hamlin County with that of Brookings County from the data compiled by Mr. Harvey Eitreim in his thesis, "Analysis of the Finances of the School Districts in Brookings County, South Dakota 1932-1941".

Mr. Eitreim in his study of the finances of Brookings County covered a period of ten years, in which he compiled data regarding 112 common school districts and eight independent districts. In his study he compiled data pertaining to assessed value back of each pupil, school tax rates, where tax money was spent, expenditure per pupil, district tax, educational effort, school indebtedness and numerous other problems that had a bearing upon school situations in general.

Thus, in the final analysis he was able to show that inequalities do exist between the two types of districts and there is a great injustice in assessed valuation per pupil, expenditure per pupil and effort of support.

The writer in Chapter VI has compiled numerous tables in which parallel comparison was made between Hamlin and Brookings Counties on problems pertaining to school situations. Tables 31, 32, 33, 34, 35, 36, and 37 were all compiled to show parallel comparison of the two counties.

The importance of school finance in connection with education, which was dealt with in Chapter I, shows that nearly two billion dollars were spent for the education of well over 26,000,000 children of elementary and secondary schools in the United States. The 126,849 school districts of the 48 states are largely rural and in turn require 92.6 per cent of the total buildings in use. Thus, the maintaining of the large number of one-teacher rural schools with very small enrollments is responsible for the low level of educational service as well as the high tax bill for the service obtained.

In Chapter II the setting of the study was discussed in order that a clearer picture of the county under study might be portrayed to the reader. Hamlin County being rectangular in shape and comprising a total area of 540 square miles is located in the East-Central part of the state. Most of the land is quite level and a great many lakes dot the county, with Lake Poinsett covering over 8000 acres, being the largest lake, not only in the county, but also the state. The occupations of the people of the county from which the school system is dependent for its source of income, are largely occupations dealing with agriculture and grazing.

There are 49 common, and seven independent and independent-consolidated districts, which vary in size and shape, in Hamlin County. The largest district consists of 22,944 acres as compared to the smallest with 2,693 acres.

In Chapter III the population of Hamlin County was dealt with. This shows that the county during the early development

had a remarkably rapid growth, then a period of uniform rapid growbh, and finally a very noticeably negative period. The total population in 1920 was 8,054 and in 1940 it had dropped to 7,652. This decrease is a serious factor, as the school population has also decreased in both common and independent districts. The total decrease of school population was 1,912 during the ten year period under study. The wealth of each district is a problem which must be considered in this study. There are great variations in assessed value back of each pupil in average daily attendance which varied from a low of $2,419.00 to a high of $28,949.00. If this can be taken as an index of the ability to support education, one district is nearly fourteen times as able as others. Tax rate will also indicate to some degree the effort put forth in the various districts for educational purposes. The average school levy for school purposes of the common school districts showed 2.11 mills as a minimum and 10.20 mills as the maximum. Thus, the most taxed district is compelled to put forth nearly five times the effort of the one representing the lower mill levy.

Chapter IV deals very largely with school revenue. It is worthy to note that the average levy for all purposes shows a range of 8.94 to 26.64 mills. Tax rates as a general rule run low in the common school districts and higher in the independent and independent-consolidated districts. This can be explained due to the fact that the latter are operat-

ing high schools. For the independent and independent- consolidated districts the average was 12.92 mills, which is more than twice as great as the 6.04 mill average for the common school districts. This of course, bears proof that inequalities do exist.

The larger share of all school money for the common school is derived from district and state sources. The independent and independent-consolidated school receives considerable revenue from tuition. The minimum for district receipts was $4462.59, as compared to the minimum of $5976.83 for the common school districts, and the state receipts were $67.39 for the minimum and $902.71 for the maximum, with an average of $290.64.

In Chapter V the expenditure of school revenue was discussed. In the per cent of expenditures for each of the budgetary divisions general control shows 4.6 per cent higher expenditures for the independent and independent-consolidated districts. Instruction costs show a wide range within each school district; however, the difference between mean for the common school districts and that of the independent and independent-consolidated districts is only 3.9 per cent. Thus, the two types of districts vary slightly in regard to average per cent of expenditure for instructional costs. On a comparative basis with Brookings County we find that Hamlin County is paying 8.1 per cent more for instructional costs.

In Chapter VI a comparison of Hamlin and Brookings County was set up. The minimum, mean and maximum of the average assessed valuation per pupil in average daily attendance of

Hamlin and Brookings Counties were quite uniform. Even though Mr. Eitreim's figures for Brookings County were comparative to that of Hamlin County it must be kept in mind that there is a wide variation between assessed value of property within the two counties. The minimum was very similar, while the mean showed a span of from $10,586.00 for Hamlin County to $15,421.00 for Brookings County. The maximum for Hamlin County was $28,949.00, as compared to $43,022.00 for Brookings County. Most items of comparison were quite uniform; however, a point of interest under expenditure, exclusive of debt service, is the fact that the independent schools with their high standards and higher teachers' salaries operate cheaper per pupil than the average common schools.

In the event our educational administrative system were to change, the problem of indebtedness of school districts would be perhaps the most difficult one to handle. Sixteen of the rural districts had a bonded debt in 1931-32, while only eight were carrying any such in 1940-41.

Thus, in making a few summary statements we find the school population is on a definite decline, both in Hamlin and Brookings County, which in turn has shown a decline in our elementary enrollment. This decline has caused numerous inequalities among our districts in per pupil wealth, per pupil expenditure, tax rates and sources of school revenue in general. The schools, especially rural ones are deficient in their necessary service other than routine instruction.

Facilities for physical education, health education and recreation are extremely limited in the schools attended by the majority of children in Hamlin County.

Thus, in the preceeding paragraphs a brief summary of the chapters dealt with in this study were reviewed.

B SUGGESTED PLANS FOR REORGANIZATION

It would be impossible to adopt any change in Hamlin County which would satisfy all persons and still be a workable plan. An orderly evolution from the present small district system to a larger school unit in the interests of educational efficiency, economy and for the relief of certain overtaxed groups would be more logical.

We have been a long time getting into our present condition and it will take a number of years to bring about the kind of change that should be accomplished for the better interest of tax payers in Hamlin County. This will require tolerance, patience, and understanding and a real desire to improve our educational system.

The purpose in carrying on this study as previously stated was to justify the present system or to suggest practical changes that might increase the efficiency of the educational system and if possible administer this better system at a reduced cost, as well as definite improvement for the common school system of Hamlin County. General outlines of a few plans will follow.

1. JUSTIFICATION OF PRESENT DISTRICT ORGANIZATION IN FIVE CENTERS

It seems only feasible that we justify the present systems of Bryant, Castlewood, Estelline, Hayti and Lake Norden, as they are well maintained schools with sufficient enrollment to warrant their operation. The five named schools all operate a four year accredited high school of good standing in spite of the fact that Hayti and Lake Norden are only five miles apart.

The lowest enrollment for the five above mentioned schools, as taken from the most recent directory, which is compiled by the Department of Public Instruction, lists Estelline with a total enrollment of 144. Hayti being the next lowest has 141 as their total enrollment. This of course is rather high when we think of such schools as Hazel and Thomas. Hazel has a total of 68 and Thomas a total of only 60.

2. COMBINE NEAR-BY RURAL SCHOOLS

In a letter from Doris Boadwine, the present county superintendent of schools in Hamlin County, the following data which are very essential in considering any suggestions or improvement of the present education program in Hamlin County was given. The following is the history of Estelline township from 1937 to 1944. For convenience see Figure II, page 21.

Year	Dist. #4	Dist. #6	Dist. #7	Dist. #9
1937-38	Open	Open	Open	Open
1938-39	Open	Open	Open	Open
1939-40	Open	Open	Open	Open
1940-41	Open	Open	Closed	Closed
1941-42	Open	Closed	Closed	Closed
1942-43	Open	Closed	Closed	Closed
1943-44	Closed	Closed	Open	Closed

Pupils from #9 went to #3, from #5 moved from the district, from #7 went down to #4. Now the population has shifted so that #4 is closed and #7 is open.

Mrs. Boadwine tells what has actually been carried out in separate districts. First Cleveland #1 is closed, and as a result some pupils go to Lake Norden Independent School and others to the Hayti Independent School. Brantford #5 is closed with the pupils attending the Vienna Independent School, while others go to the Hazel Independent School and others to Norden #1. Dempster #1 was closed for three years from 1937 to 1940 inclusive, and has been open since that time. Brantford #1 was closed during the year 1937 to 1938, with the students going to Hazel Independent School and Oxford #5.

In addition to the above schools being closed and consolidated, Mrs. Boadwine offers the following suggestions in the interest of better education for Hamlin County. She suggests that Hamlin #2 close and send their students to Hamlin #3 and that Garfield #3 close and that the pupils go to Bryant Independent School, as Garfield #2 has done for years.

The teacher shortage has also been a factor in the closing and shifting of students to adjoining districts. Under normal conditions some of these schools will reopen.

3. SUGGESTION TO ELIMINATE HIGH SCHOOLS AT HAZEL AND THOMAS

Only two changes in the present high school set up seem feasible and they are the elimination of the Thomas School and the elimination of the Hazel School. Thomas is an unorganized town maintaining a four-year high school of low standing, which has not been accredited until the past few years. A survey of the students who have transferred from that to another high school shows that these students are decidedly handicapped because of the low standard of that school. Sciences are taught without any laboratory equipment and the two teachers are required to teach every period of the day.

The per pupil cost for all seven independent and independent-consolidated schools was $73.46. Thus, it is costing the Thomas school $41.65 more per pupil than the average in the county. The average enrollment for the ten year period was 77, however, in 1943 it had dropped to 19 in high school and 43 in the grades.

The Hazel school has a very similar picture; however, that school has three high school teachers and two in the elementary department. For the ten year period the Hazel enrollment was also 77, the same as Thomas. The 1943 census

lists the high school with 34 and the elementary department with 19. The per pupil cost was $96.43, while the average for all independent and independent-consolidated schools was $73.46.

The Thomas and Hazel High Schools are not necessary. There are two accredited schools located within eight miles of Thomas and twenty miles of Hazel. Since the towns are small, most of the patrons live in the country and many students drive to school. Arrangements could be made to transport the entire group by bus to either Bryant of Hayti where the opportunities would be better for them to receive the same educational advantages enjoyed by other boys and girls.

Economies would be offered by closing the Thomas and Hazel schools as transportation could be secured much cheaper than the operating of both plants under present conditions. Another source of saving would be the group purchase of supplies.

Perhaps the one large objection by Hazel and Thomas would be that of civic pride. If their schools were eliminated the only community tie would be the church. The social life of such communities is largely centered around the school and the tax payers are quite willing to sacrifice most any thing in preference to giving up their school.

Also the matter of transportation would be a factor; however if it means dollars and cents the tax payer is sure

that a saving could be made. Long hours on busses and in-- clement weather are points of argument in favor of the present system even though the type and quality of education is inferior to that of the rest of the county.

4. EXPLANATION OF COUNTY UNIT PLAN

The county unit is the suggestion of a great many of the leading thinkers in the field of public school administration. "Engelhardt",[1] a true "believer" in the larger units, says:

> "One must admit that the county unit would in all cases be a better one than the present small school district of the open country."

Since the county school system is a public business, it seems feasible that it would follow a general plan of public management and be headed by either, an elected official who in turn is responsible to the people, or a board selected by the public. The management might consist of five or seven members elected by the directors, depending upon the size of the county. These directors would be elected from zones laid out by the board of supervisors.

The zones would be as near equal as possible in population and taxable wealth. One elector would be elected from each zone by the voters of the district.

The county superintendent would be the supervisor and executive officer of the county school board, but would have

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1. Public School Organization and Administration, 1931, p. 22.

no vote on any question coming before the board. His employment would be for a period of not to exceed three years at a salary fixed by the board. Money would be handled by the county treasurer and the work of the secretary or clerk would be done by the secretary to the superintendent.

The inequalities in cost to tax payers would be eliminated as the entire county would have the same tax levy for school purposes. The excessive burden of tuition for some districts would be eliminated and in all respects the burden would be equalized. Opportunities would be the same for all children, for one standard would prevail over the entire county. Schools would be uniformly equipped; teachers would be selected by more competent means; and economies would be effected by the elimination of unnecessary schools, large scale buying and better planning.

Under our present system in Hamlin County we have 49 common school districts and 7 independent and independent-consolidated districts. This means that there are 56 separate school boards and as many clerks. The common districts average three members as a rule, which would mean a total of 147 in all. In the independent and independent-consolidated districts the average board consists of five members and a clerk, which would mean 42 more for a grand total of 189 for the entire county.

In the opinion of the writer the boys and girls of the rural districts are entitled to as good an education as that

now provided in cities and towns as well as the consolidated rural schools. Present complex conditions would appear to make the higher standard necessary, in order that they may fit into society of the present time.

For more than a quarter of a century one legislative battle after another was required for the tax payer to cease being "township" and "road district" minded and become "county" and "state" minded in the field of highway finances and administration. How long it will take to bring about a similar transformation in the even more complicated problem of school finance and administration remains for the future to decide. In the case of highway finance, state aid and reorganization have gone hand in hand as parts of the same problem. The school people have wanted state aid, but have not been able or in a position to face any form of major reorganization. The situation, requires tax payer leadership and not the customary teacher leadership.

ARGUMENTS COMMONLY MADE FOR AND AGAINST THE COUNTY UNIT PLAN

Arguments for Plan	Arguments Against Plan
(1) A more economical organization due to savings in purchasing supplies of schools.	(1) It is a step toward centralization and bureaucratic control of the schools, which in turn will be taken away from the people.
(2) Equalization of support within the county. A rich district able to support a good program by a small tax levy	(2) It is simpally another scheme to put a lot more people on government pay rolls, through the county.

would not lie next to one able to maintain only a minimum program with a high levy. Thus, the taxable wealth of all the county would be back of all schools of the county.

(3) Real professional leadership. The educational and financial affairs of the school are managed by specialized individuals in their particular field.

(4) Equalization of educational opportunities for all the children of the county.

(5) Better teachers, better supervision and better curriculum. If the tax payers money of the county is to be pooled and all schools placed in one district, there is in turn created a unit large enough to justify application of a carefully worked-out system for the county, just as can be done in cities which have reached certain size.

(3) It will increase the cost of schools.

(4) Local community organization composed of parents and teachers cannot function properly.

Advocates of the county unit plan deny many of the arguments directed against the plan. Advocates of the plan say in argument to point (1) that the directors of the boards are elected by the people and that with modern transportation and communication the county is scarcely larger, in effect, than individual districts were when the schools were first established. Proponents also say in reply to point (2) that the cost of the county superintendent's office with additional help, supplies and new supervisors will increase, but that this should be offset by reduction in other overhead cost of the present district system. Proponents

will also set up one final argument in connection with point (3) by saying that the county unit system will give us the same schools for less money or better schools for the same money we are now spending. Tax payers will not object even to an increase expenditure if it results in the purchase of a far better educational training and equipment for their children.

5. HOW DATA COLLECTED IN THIS STUDY CAN BE USED IN SETTING PLAN WITH LARGER UNITS

The aim in writing this thesis was not to devise a workable plan which might be subetituted for our present system; however, the objective is to compile essential data which will be available in formulating any plan for future equality in education. The essential data and their significance in this study, which were found to be most important is paralleled below under the headings of "Important Data" and "Significance in a Plan for Large Units".

Important Data From This Study	Significance in a Plan For Large Units.
(1) Population data in Table II shows a decrease for persons under 20 years. In 1920 the total was 4726, while in 1930 it was 3758 and by 1940 it had dropped to 2814 or a total decrease of 1912. The total population was 8054 in 1920 compared to 7262 for 1940. This, the age group which directly affect our school enrollment shows a decrease of 1912 or 21.4 per cent.	(1) It is evident that small attendance units now are more expensive than larger ones. It is also apparent that over a 10-year period that such units are getting smaller and smaller and thus leading us regardless of increased teachers' salaries into more and more expense per pupil. The only way to build up an effective and economical system will be to in some way build up larger units in order that per pupil cost of education might be reduced.

(2) In Table V the area of the school districts show that some districts are more than two times as large as others. The minimum for all districts was 2,693 square miles with the maximum containing 22,944 square miles, while the average for all districts was 8,363 square miles. In most districts the boundaries are quite regular, however in some places they show irregularities and especially so in districts where the boundary lines occur near independent or independent-consolidated districts.

(2) The 49 common school districts of Hamlin County vary in size. They were established to serve the best interests of their patrons, but were not made to conform to any standards as to seze. Consequently, many districts are small and several are relatively large. The size was determined by the needs at the time of their establishment; however, centers of populations within the county have changed, and it is no longer uncommon to find large populations within small common school districts with limited ability and sources for educational purposes. Some large districts have small populations and sufficient ability to pay. One large unit taxed more uniformly would seem feasible.

(3) High school enrollments as indicated in Table XV have shown an increase over the ten year period in most all cases. During the four years of high school the ninth grade is the only only one to show a decrease. In the tenth grade there was an increase from 109 to 129, in the eleventh from 113 to 126, and in the twelfth from 74 to 134. The increase for the entire high school was from 430 to 511.

(3) Assuming a pupil-teacher ratio in average daily attendance of 25 for high schools, which is endorsed by many educators of standing, it would be a simplematter to compute the number of teaching positions required in the county under a large unit system. Some schools with increased high school enrollments of over 100 pupils would require additional teachers in order to meet the pupil-teacher ratio. A larger unit would close a good many smaller schools and thus take advantage of the larger and better schools.

(4) School tax rates vary from 2.11 to 10.20 mills in the common school districts and from 6.18 to 17.59 mills for the independent and independent-consolidated dis-

(4) By the adoption of the county valuation plan and the use of a uniform rate of tax the school districts located in areas of relatively low valuation will be eliminated.

tricts. It is apparent from Table XXI that the low for the independent and independent-consolidated districts is more than six times as much as the mean for the common school districts. The high levies also show a span nearly twice as much.

The districts located in the more fertile and productive areas will have slightly higher taxes to compensate for the low valuations of the districts located in the less productive areas of the county.

(5) Table XXIII indicates the per cent the school tax is of the total levy. The minimum for the common school district was 16.7, the minimum 59.3 and the average 42.6 per cent. For the independent and independent-consolidated the minimum was 28.0, the maximum 48.0 and the average 36.2 per cent.

(5) By enlarging the tax unit within the county the fluctuations in the mill levy would be reduced. On a county or larger unit basis the mill levy would be the same for each district regardless of the valuation of the district and the number of pupils attending school. The property valuation would be determined by a county board.

(6) Expenditure per pupil for 49 common school districts show a minimum of $28.33 and a maximum of $179.59, which represents a span of $151.59. The minimum for the independent and independent-consolidated districts is $59.29, while the maximum is $122.01, a span of $62.72; however, the amount for the latter includes the operation of high schools. Thus, the cost includes elementary and high school education where in the common school districts it is only elementary education.

(6) Per pupil cost shows a span of $159.89, which is decidely too great. Cost of public school education can be materially reduced and equalized by carefully working out some plan of larger units. This larger unit can be called a county unit and the school districts should be determined by topography, school population, market conditions, and the character of the highway system. Organized tax-payer leadership will be necessary in formulating any plan.

(7)Assessed valuation per pupil in average daily attendance taken from Table XIX shows the minimum of $2,419.00 as compared to $28,949.00 for the maximum. The average for all districts for the ten year period was $10,586.00.

(7) In a larger unit the tax would be uniform and thus eliminate such spans as 42.6 per cent, which at present exists in the common school districts of Hamlin County.

(8) There is evidence of wide variations among various districts in the per cent of

(8)Such items as instructional cost, maintenance of plant and fixed charges can be great-

expenditures for each of the budgetary divisions. Instructional service, auxiliary agencies, capital outlay and debt service represent the divisions having the greatest span, both for the independent and independent-consolidated districts.

ly reduced by operating on a larger unit system. Schools that have small enrollments will be discontinued and operated in conjunction with larger units. The item of auxiliary agencies will run slightly higher due to transportation, which might be offset by savings under other budgetary items.

(9) The main sources of school revenue are district tax, and state tax. The minimum receipts from state sources was $67.39, with the maximum $902.71, for the common school districts. The independent and independent-consolidated districts had $525.41 as a minimum and $4,296.78, as a maximum. District receipts were $462.59 for the minimum and $5,976.83 as the maximum for the common districts, with $4,414.75 as the minimum and $14,834.18 as the maximum for the independent-consolidated.

(9) It would seem that some districts are paying nearly fourteen times as much as others within the same county. The amount of tax rate each district is supporting is to some degree the willingness of each district to support their individual schools. Real estate and personal property taxes are the sources of over 80 per cent of the common school districts' taxes. Since it is accepted that taxes should be based on ability to pay, it seems reasonable that some system should be utilized to equalize the tax burden.

(10) District closed during recent years due to lack of students and in some cases, especially the last two years, because of teachers shortage.

(10) District #4, #5 and #9 closed during 1944, while pupils from #9 went to #3, from #5 moved from the district, from #7 went down to #4. Now the population has shifted so that #4 is closed and #7 open. This is a step towards larger units and certainly economy and more efficient results.

(11) Sixteen of our rural districts had a bonded debt in 1931-32, while only eight were carrying any such in 1940-41. For the 49 districts the rural debt was $50,600.00 in 1931-32 and had been reduced to $8,200.00 in 1940-41, and five districts were carrying this debt.

RECAPITULATION

Thus, under Suggested Plans for Reorganization the reader will note that a brief description of the following schemes have been presented with some interpretation and evaluation of each one.

1. Justification of present district organization in five centers.
2. Combine near-by rural schools.
3. Suggestion to eliminate high schools at Thomas and Hazel.
4. Explanation of the county unit plan.
5. How data collected in this study can be used in setting up larger units.

CONCLUSION

This study has pointed out a good many shortcomings in the present school systems of Hamlin County. In looking back we fully realize that the one-room school was required by frontier conditions. Before the mechanization of agricultural operations and the drift to the city and falling birth-rate set in, this old time-school was economical and it was sometimes very efficient and effective. Changing conditions have left it sadly trying to perform its ancient functions. The outcome is that an exceedingly uneconomical type of organization is left on our hands.

The writer is fully aware that it is useless to advocate educational changes through the passing of laws, as long as the basic data are not available to the average tax payer. With this thought in mind it is hoped that this study will afford data which will in time enlighten the

public to conditions as they actually exist and in turn let them answer the question, "Do Our Schools of To-Day Meet the Requirements of 1944?"

If the school in every community in America does its job effectively, then we need not worry too much about the pattern which might be adopted in the future. In the America of tomorrow, the public school must become in reality the institution of all the people for their enlightment and for the common good.

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APPENDICES

Appendix A. The Mean Average Daily Attendence, the Average Assessed Valuation Per Pupil in Average Daily Attendence During 1931-32 to 1940-41 in Hamlin County.[1]

District	Average daily attendance	Assessed value	Ratio
1.	6.59	$190,775	$28,949
2.	13.70	161,131	11,031
3.	11.14	157,775	13,162
4.	9.21	145,079	15,752
5.	16.87	125,480	7,438
6.	10.28	111,177	10,814
7.	11.51	187,594	16,298
8.	21.86	151,395	6,925
9.	12.96	150,111	11,582
10.	21.39	168,565	7,880
11.*	21.94	190,271	8,672
12.	10.33	100,721	9,750
13.	5.41	155,675	28,775
14.	8.02	110,031	12,472
15.	33.79	153,929	4,522
16.	27.11	148,086	5,462
17.	14.87	176,802	11,216
18.	12.12	141,075	11,554
19.	16.26	145,420	8,943
20.	18.79	149,568	7,955
21.	7.87	794,927	10,107
22.*	75.37	181,383	2,419
23.*	19.96	169,587	8,496
24.	14.58	171,964	11,794
25.	14.48	136,316	9,413
26.	14.61	103,816	7,105
27.**		123,484	
28.	12.01	112,996	9,408
29.	16.02	132,100	8,308
30.	11.33	186,894	16,495
31.	20.91	163,287	7,856
32.	14.24	188,531	13,237
33.	18.94	169,666	8,958
34.	25.56	135,003	5,281
35.	12.75	160,970	12,618
36.	9.41	196,611	20,893
37.	8.80	172,122	19,506

1. County Auditor's Reports, Hamlin County. (1932 to 1941).

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix A continued)

38.	24.33	178,392	7,332
39.	11.57	193,982	17,630
40.	12.42	183,514	14,775
41.	23.03	185,247	8,477
42.	14.60	157,507	10,718
43.	9.72	139,796	14,278
44.	10.49	158,294	15,089
45.	12.85	139,935	10,812
46.	11.82	197,661	16,722
47.	9.06	196,934	21,736
48.	10.99	149,046	13,561
49.	7.74	123,191	17,191

Independent and Independent Consolidated Districts.

1#1	170.13	702,887	4,866
2#2	133.24	348,523	2,615
3#3	83.31	446,282	5,356
4#4	168.35	406,788	2,568
5#5	140.77	536,100	3,608
6#6	139.86	597,398	4,271
7#7	69.26	293,253	4,948

Minimum	2,419
Mean	10,586
Maximum	28,949.

Appendix B. The Ratio Which the Average School Levy is of the Average Total Levy of Each School District in Hamlin County for School Years 1931-32 to 1940-41.[1]

District	Av. School Levy in Mills for 1932-1941.	Av. Levy for All Purpose in Mills for 1932-1941.	Per Cent School Levy is of the Total Levy.
1.	7.03	14.85	47.7
2.	8.41	14.13	45.3
3.	7.57	15.25	49.3
4.	4.85	12.45	38.9
5.	6.51	14.11	46.2
6.	6.29	13.90	45.9
7.	4.52	12.26	36.9
8.	8.28	16.01	51.7
9.	4.08	11.25	36.2
10.	9.09	16.81	60.0
11.*	7.55	15.31	48.0
12.	7.38	14.18	52.0
13.	2.11	8.94	22.5
14.	6.59	14.06	46.9
15.	8.26	15.78	52.3
16.	5.59	13.51	41.3
17.	7.27	14.20	51.3
18.	5.87	9.90	59.3
19.	5.95	13.62	43.7
20.	6.90	15.01	46.0
21.	7.27	14.21	51.1
22.*	3.02	11.27	26.9
23.*	4.04	12.29	32.9
24.	8.79	16.05	54.7
25.	5.74	12.89	44.5
26.	6.52	14.77	44.1
27.**	5.20	14.48	35.9
28.	5.73	14.42	39.8
29.	4.81	13.51	35.6
30.	10.20	17.89	57.1
31.	7.64	25.22	30.3
32.	4.27	11.96	35.7
33.	4.79	12.48	38.3
34.	5.56	13.74	40.5
35.	6.65	15.19	43.1
36.	3.92	12.16	32.2
37.	4.49	24.14	18.6

1. County Auditor's Reports, Hamlin County. (1932 to 1941).

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix B Continued)

38.	4.90	12.54	39.0
39.	7.00	14.51	48.2
40.	5.63	13.14	42.9
41.	5.77	13.48	42.8
42.	4.84	11.41	42.4
43.	6.82	14.36	48.4
44.	4.47	26.69	16.7
45.	6.11	13.73	43.3
46.	5.00	12.36	40.4
47.	7.40	14.12	52.4
48.	5.54	13.01	42.6
49.	6.10	13.86	44.2
Minimum	2.11	8.94	16.7
Mean	6.04	14.38	42.5
Maximum	10.20	26.69	59.3

Independent and Independent Consolidated School Districts

a1/1	7.29	27.83	26.2
b1/1	16.39	39.00	42.0
a2/2	7.21	22.00	32.8
b2/2	14.90	27.74	53.4
a3/3	7.76	26.39	29.4
b3/3	16.90	39.19	43.1
a4/4	13.93	48.61	43.6
a4/4	21.24	58.37	36.4
a5/5	11.07	30.90	36.1
b5/5	17.68	40.70	43.8
a6/6	11.15	32.59	33.9
b6/6	22.89	41.24	29.9
a7/7	12.36	20.27	56.0
b7/7	10.34	40.20	25.3
Minimum Av.	6.16	10.14	28.0
Mean Av.	12.92	32.49	36.2
Maximum	17.59	53.49	48.0

a. Agriculture Levy
b. Regular Levy

Appendix C. The Average School Receipts from District, State and All Other Sources for Period from 1931-32 to 1940-41, in Hamlin County.[1]

Number	Average Receipts From State	Average Receipts From District	All Other Sources	Total Average Yearly Income
1.	$ 98.85	$1029.96	$ 51.87	$1180.68
2.	162.33	1148.32		1310.65
3.	141.29	735.90	4.08	881.27
4.	132.32	1448.85	150.15	1731.32
5.	203.28	1590.58		1793.86
6.	121.14	1247.85	9.47	1378.46
7.	128.44	1113.99	2.15	1244.58
8.	261.19	1097.88	30.84	1389.91
9.	130.87	862.55	16.82	1010.24
10.	317.49	1636.94		1954.43
11.*	255.30	1218.24	7.72	1481.26
12.	87.30	791.52		878.82
13.	67.39	1004.38		1071.77
14.	113.00	773.29	19.36	906.55
15.	385.22	1946.83	9.51	2341.56
16.	310.97	1387.60	20.55	1719.12
17.	152.15	969.81	.30	1122.26
18.	141.07	1080.64	6.13	1227.84
19.	206.09	1375.75	233.82	1815.66
20.	173.03	755.63	64.79	993.45
21.	102.72	742.17	119.19	964.08
22.*	902.71	5976.82	84.07	6963.60
23.*	204.91	1658.83	15.33	1863.74
24.	216.82	821.71	48.70	1087.23
25.	201.40	845.72	49.38	1096.50
26.	190.03	760.20		850.23
27.**	163.17	513.02	18.50	694.69
28.	117.29	462.59		579.88
29.	172.83	1442.01		1614.84
30.	163.62	818.41	1.18	983.21
31.	313.96	796.45	15.77	1126.18
32.	216.87	946.99		1163.86
33.	247.34	1622.39	33.50	1903.23
34.	249.96	662.60	1.50	914.06
35.	142.53	860.38	.13	1003.04
36.	145.25	1174.68	86.07	1306.00
37.	136.19	949.00	5.14	1090.33
38.	312.53	1418.66	16.42	1747.61

1. County Auditor's Reports, Hamlin County. (1932 to 1941).

*. Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix C continued)

39.	$171.11	$918.55	$	$ 1089.66
40.	146.41	821.26	15.44	1083.11
41.	287.20	841.16	54.23	1182.59
42.	197.36	1186.68	24.91	1408.95
43.	105.24	806.44	13.40	925.08
44.	132.81	1131.61	117.67	1382.09
45.	144.03	724.40	175.05	1043.48
46.	152.56	1568.06	125.32	1845.94
47.	105.87	920.37	24.15	1050.39
48.	129.60	967.94	39.85	1137.39
49.	80.61	797.37	4.40	882.38
Minimum	67.39	462.59	0	
Mean	290.64	1138.22	35.03	
Maximum	902.71	5976.83	233.82	

Independent and Independent Consolidated Districts

1#1	$4296.78	$8083.71	$515.50	$12895.99
2#2	2322.20	8102.91	134.31	10559.42
3#3	525.41	4413.75	78.10	55017.26
4#4	1278.28	9158.10	267.29	10703.67
5#5	1662.78	14834.18	267.27	18764.23
6#6	2516.98	12691.37	467.16	15775.51
7#7	840.97	5625.84	176.52	6343.33
Minimum	525.41	4413.75	78.10	
Mean	1891.91	8987.12	272.30	
Maximum	4296.78	14834.18	515.50	

Appendix D. Average Yearly Expenditure Per Pupil in Average Daily Attendance for School Districts in Hamlin County for Period from 1931-1932 to 1940-1941.[1]

District	Average Yearly Expenditures	Average Daily Attendance	Expenditure per pupil
1.	$1183.12	6.59	$179.53
2.	1410.80	13.70	102.53
3.	858.58	11.14	76.17
4.	1308.36	9.21	142.06
5.	1406.99	16.87	136.86
6.	1084.31	10.28	105.48
7.	1175.70	11.51	103.03
8.	1218.87	21.86	55.75
9.	1138.75	12.96	87.89
10.	1488.91	21.39	69.67
11.*	1146.75	21.94	52.26
12.	884.62	10.33	85.65
13.	1039.77	5.41	192.19
14.	859.20	8.02	107.13
15.	2253.17	33.79	66.65
16.	1774.46	27.11	65.45
17.	1153.18	14.87	71.48
18.	907.89	12.12	74.92
19.	1228.39	16.26	75.54
20.	939.12	18.79	49.97
21.	872.07	7.87	110.80
22.*	7124.43	75.37	94.56
23.*	2001.45	19.96	100.27
24.	1117.68	14.58	76.65
25.	1158.72	14.48	80.02
26.	969.47	14.61	66.35
27.**	563.00		
28.	704.47	12.01	58.66
29.	1148.01	16.02	71.66
30.	1011.14	11.33	89.15
31.	1118.73	20.91	53.50
32.	1003.79	14.24	71.19
33.	1374.43	18.94	72.56
34.	960.01	25.56	37.16
35.	996.52	12.75	78.16

1. Annual Report of the County Superintendent of Schools, Hamlin County. (1931-32 to 1940-41).

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

36.	1106.62	9.41	117.49
37.	1103.11	8.80	125.36
38.	1487.72	24.33	61.15
39.	1080.34	11.57	93.34
40.	1066.49	12.42	85.07
41.	1247.48	23.03	54.27
42.	1553.42	14.60	106.39
43.	1008.24	9.72	103.72
44.	960.49	10.49	91.60
45.	1073.76	12.85	83.56
46.	1210.82	11.82	102.44
47.	1111.61	9.06	122.69
48.	1178.10	10.99	108.07
49.	844.82	7.74	109.15
Minimum	$563.00	5.41	$37.16
Mean	1,304.62	15.82	88.26
Maximum	7,124.43	75.37	192.19

Independent and Independent Consolidated Districts

1#1	$15,170.11	170.13	89.16
2#2	13,261.89	133.24	99.54
3#3	7,162.45	83.31	85.96
4#4	9,388.46	158.35	59.29
5#5	13,512.31	140.77	85.88
6#6	12,576.11	139.86	89.92
7#7	7,230.47	59.26	122.01
Minimum	$7,162.45	59.26	$59.29
Mean	11,185.97	126.42	90.25
Maximum	15,170.11	170.13	122.01

Appendix E. The Average Annual Expenditure Per Pupil in Average Daily Attendance for School Districts in Hamlin County, Exclusive of Debt Service. 1931-32 to 1940-41.[1]

District	Total Expenditure per Pupil	Expenditure per Pupil for Debt Service	Total Expenditures per Pupil, Exclusive of Debt Service
	$	$	$
#1.	179.53	00	179.53
2.	102.25	00	102.25
3.	76.17	00	76.17
4.	142.06	60.00	82.06
5.	136.86	19.61	117.25
6.	105.48	46.60	58.88
7.	103.03	00	103.03
8.	55.75	44.63	11.12
9.	87.89	4.00	83.89
10.	69.67	20.99	48.68
11.*	52.26	29.22	23.43
12.	85.65	15.34	70.31
13.	192.19	27.84	164.35
14.	108.13	17.64	90.49
15.	66.65	10.53	56.12
16.	65.45	00	65.45
17.	71.48	1.19	70.29
18.	74.92	43.33	31.59
19.	75.54	36.45	39.09
20.	49.97	38.66	11.31
21.	110.80	00	110.80
22.*	94.56	1.89	92.67
23.*	100.27	27.41	72.86
24.	76.65	6.64	70.01
25.	80.02	4.03	75.99
26.	86.35	00	86.35
27.**	___	00	___
28.	58.66	00	58.66
29.	71.66	38.09	33.57
30.	89.15	18.52	70.63
31.	53.50	20.64	32.86
32.	71.19	23.17	48.02
33.	72.56	38.99	32.57
34.	37.56	13.05	24.51
35.	78.16	5.39	62.77
36.	117.49	26.09	91.40
37.	125.36	28.79	96.57
38.	61.15	18.80	42.35

1. County Auditor's Reports, Hamlin County. (1932 to 1941).

*. Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix E Continued)

39.	93.34	24.75	68.59
40.	85.07	11.43	73.64
41.	54.27	6.62	47.65
42.	106.39	00	106.39
43.	103.72	.92	102.80
44.	91.60	56.67	34.93
45.	83.56	32.19	51.37
46.	102.44	49.28	53.16
47.	122.69	13.31	109.38
48.	108.07	12.22	95.85
49.	109.15	00	109.15
Minimum	$37.56	00.00	11.12
Mean	94.72	18.66	70.22
Maximum	192.19	60.00	179.53
1#1	89.16	10.31	78.85
2#2	99.54	3.11	96.43
3#3	85.96	00	85.96
4#4	59.29	20.50	38.79
5#5	85.88	41.09	44.79
6#6	89.92	35.60	54.32
7#7	122.01	6.90	115.11
Minimum	$59.29	00.00	38.79
Mean	90.25	16.79	73.46
Maximum	122.01	41.09	115.11

36.	$586.50	9.41	$62.32
37.	545.50	8.80	61.98
38.	658.05	24.33	27.04
39.	555.04	11.57	48.84
40.	513.15	12.42	41.32
41.	616.34	23.03	26.76
42.	658.89	14.60	45.13
43.	574.60	9.72	59.12
44.	558.94	10.49	53.28
45.	578.99	12.85	45.06
46.	694.87	11.82	58.79
47.	554.30	9.06	61.18
48.	636.77	10.99	57.94
49.	555.20	7.74	71.86
Minimum	$513.15	5.41	$26.25
Mean	722.38	15.62	49.28
Maximum	4589.54	75.37	101.77

Independent and Independent Consolidated Districts

1#1	$10,996.12	170.13	$64.63
2#2	7,511.95	133.24	56.39
3#3	4,590.25	83.31	55.09
4#4	7,444.91	158.35	47.01
5#5	6,605.24	140.77	46.09
6#6	6,866.70	139.86	49.09
7#7	2,601.01	59.26	43.89
Minimum	$2,601.01	59.26	$43.89
Mean	6,659.45	126.42	51.86
Maximum	10,996.12	170.13	64.63

Appendix G. The Per Cent the Average of Each Budgetary Item is of the Total Average Expenditure in Hamlin County During 1931-32 to 1940-41.[1]

District	a	b	c	d	e	f	g	h
1.	4.1	46.2	21.6	7.0	.8	1.4	19.9	0
2.	4.0	42.0	32.1	5.6	1.2	1.1	14.0	0
3.	2.3	59.2	32.3	1.3	4.7	.2	.0	0
4.	1.8	43.2	42.2	9.0	2.9	.6	.2	.1
5.	1.9	48.0	35.4	6.8	5.2	.8	.9	1.0
6.	3.6	52.2	25.3	13.1	4.0	1.5	.3	0
7.	3.6	59.3	22.0	5.8	2.2	1.2	1.8	4.1
8.	2.2	47.2	33.3	7.2	1.7	1.5	1.8	5.1
9.	2.9	44.8	29.9	4.3	3.7	1.6	13.8	0
10.	2.1	44.2	31.5	8.6	3.7	1.3	.2	7.4
11.*	3.2	58.6	20.7	6.8	2.2	.9	.3	7.3
12.	2.6	68.3	19.7	4.3	2.9	1.5	.7	0
13.	2.5	50.5	25.5	10.6	7.9	2.9	.1	0
14.	3.0	58.4	22.5	9.6	4.5	1.8	.2	0
15.	1.8	60.5	15.6	7.8	3.8	2.2	.3	8.0
16.	3.1	56.8	21.6	11.6	1.9	2.0	1.0	2.0
17.	2.1	49.6	26.5	9.0	2.5	.3	3.0	7.0
18.	2.6	61.5	17.5	11.5	3.1	.2	3.6	0
19.	2.1	48.2	24.3	14.2	4.8	2.9	2.6	.9
20.	2.1	62.4	10.4	5.9	7.8	1.0	.6	9.8
21.	2.6	65.8	20.5	5.6	2.9	.3	2.3	0
22.*	2.0	64.4	15.1	9.4	6.6	2.1	.4	0
23.*	2.0	66.5	19.1	8.3	2.1	1.2	.8	0
24.	1.6	48.6	36.4	10.4	1.5	.8	.7	0
25.	2.3	54.2	24.8	11.5	4.8	1.0	1.0	.4
26.	3.4	65.6	18.6	5.4	2.3			
27.**	4.4		55.0		.3	.3	0	40.0
28.	5.1	73.0	9.5	5.3	4.6	2.1	.4	0
29.	5.8	49.0	15.9	10.6	2.5	1.2	.1	14.9
30.	3.4	51.4	19.2	4.7	2.6	.2	1.7	16.8
31.	3.0	49.9	19.0	12.4	6.5	1.5	2.2	5.5
32.	2.0	57.7	26.8	7.5	2.6	1.2	2.2	0
33.	4.3	44.0	20.2	9.2	2.9	2.3	.3	16.8
34.	4.4	59.5	16.4	9.4	4.5	5.0	.8	0
35.	4.3	60.5	22.6	6.5	4.1	1.1	.9	0
36.	2.8	53.8	18.3	10.6	.8	2.0	1.5	4.9
37.	2.4	49.4	33.5	7.5	1.8	1.1	1.6	2.7

1. County Auditor's Reports, Hamlin County. (1932 to 1941).

* Schools in session less than ten years in ten year period. Average is taken for actual number of years in session.

** Schools closed during entire ten year period.

(Appendix G Continued)

38.	1.5	44.2	19.9	6.9	5.3	.5	.6	21.1
39.	2.8	51.3	29.0	7.6	2.4	.3	.2	6.3
40.	2.7	48.1	30.4	12.3	2.5	.2	.1	3.7
41.	2.1	49.4	35.6	7.3	1.1	.2	.1	4.2
42.	1.3	45.9	25.3	5.6	2.9	.7	16.6	1.7
43.	3.1	56.8	22.3	8.6	3.6	.5	1.7	3.4
44.	2.2	58.1	26.1	9.4	1.5	1.2	.8	0
45.	1.7	53.8	31.1	7.7	2.0	.2	2.1	1.2
46.	2.5	57.3	25.1	8.5	3.0	2.1	.7	.7
47.	2.8	47.8	16.0	7.2	2.2	1.8	22.2	0
48.	2.4	54.0	19.4	.3	2.6	.1	.5	12.9
49.	3.3	64.5	12.3	11.5	5.0	.4	1.0	2.0
Minimum	1.3	42.0	9.5	.3	.3	.1	0.0	0.0
Mean	3.5	53.2	24.4	7.9	3.4	1.2	2.5	4.3
Maximum	5.8	73.0	55.0	14.2	7.9	5.0	22.2	40.0
1#1	8.2	72.4	.1	12.5	3.6	2.0	1.2	0
2#2	10.3	56.6	3.4	14.8	2.5	2.9	.9	8.6
3#3	7.9	62.9	1.3	20.8	2.9	3.1	.4	.7
4#4	5.8	68.0	.3	17.2	3.8	3.3	1.0	.6
5#5	7.0	48.1	8.7	17.4	3.8	2.7	4.6	9.7
6#6	6.4	54.5	15.4	14.3	1.2	2.6	5.4	.2
7#7	11.4	37.3	17.1	10.5	.2	.8	22.7	0
Minimum	5.8	48.1	.1	10.5	.2	.8	.9	0.0
Mean	8.1	57.1	6.6	15.4	2.6	2.5	5.2	2.8
Maximum	11.4	72.4	17.1	20.8	3.8	3.3	22.7	7.7

a. General Control
b. Instructional Service
c. Auxiliary Agencies
d. Operation of Plant
e. Maintenance of Plant
f. Fixed Charges
g. Capital Outlay
h. Debt Service

Appendix H. Total Average Indebtedness of Each School District, Including Bonded Debt and Outstanding Warrants in Hamlin County in 1931-32 to 1940-41.[1]

Dist. No.	1931-32 Bonded Debt	1931-32 Outstanding Warrants	1931-32 Total	1940-41 Bonded Debt	1940-41 Outstanding Warrants	1940-41 Total
1.	$	$	$	$	$	$
2.						
3.						
4.	4,000.00		4,000.00			
5.	2,500.00		2,500.00	1,200.00		1,200.00
6.	3,000.00		3,000.00			
7.						
8.	1,050.00		1,050.00			
9.				1,400.00		1,400.00
10.	4,000.00		4,000.00	1,200.00		1,200.00
11.	4,500.00		4,500.00			
12.					39.54	39.54
13.						
14.					341.50	341.50
15.						
16.						
17.						
18.	2,300.00	3.40	2,303.40		5.95	5.95
19.	4,500.00		4,500.00			
20.	1,500.00		1,500.00			
21.						
22.						
23.						
24.		83.00	83.00		756.00	756.00
25.					189.00	189.00
26.					237.00	237.00
27.					81.00	81.00
28.						
29.	4,000.00		4,000.00			
30.						
31.		272.50	272.50			
32.		445.06	445.06			
33.	4,500.00					
34.	600.00		600.00	400.00	400.00	800.00
35.						
36.	2,200.00		2,200.00	600.00	8.68	608.68
37.		465.92	465.92		283.50	283.50
38.	5,000.00		5,000.00	4,000.00		4,000.00
39.						

1. County Auditor's Reports, Hamlin County. (1931-32 to 1940-41).

(Appendix H Continued)

40.		160.00	160.00			
41.						
42.					41.05	41.05
43.					2.52	2.52
44.	4,000.00		4,000.00		42.25	42.25
45.		98.40	98.40			
46.	3,500.00	500.00	3,500.00		40.50	40.50
47.						
48.					86.93	86.93
49.						

Independent and Independent-Consolidated Districts

1/1				349.10	199.13	548.23
2/2					16.10	16.10
3/3						
4/4	41,500.00		41,500.00	889.00		889.00
5/5	61,100.00		61,100.00	25,000.00		25,000.00
6/6	38,800.00			10,942.08	142.08	
7/7	2,000.00		2,000.00	6,000.00		6,000.00